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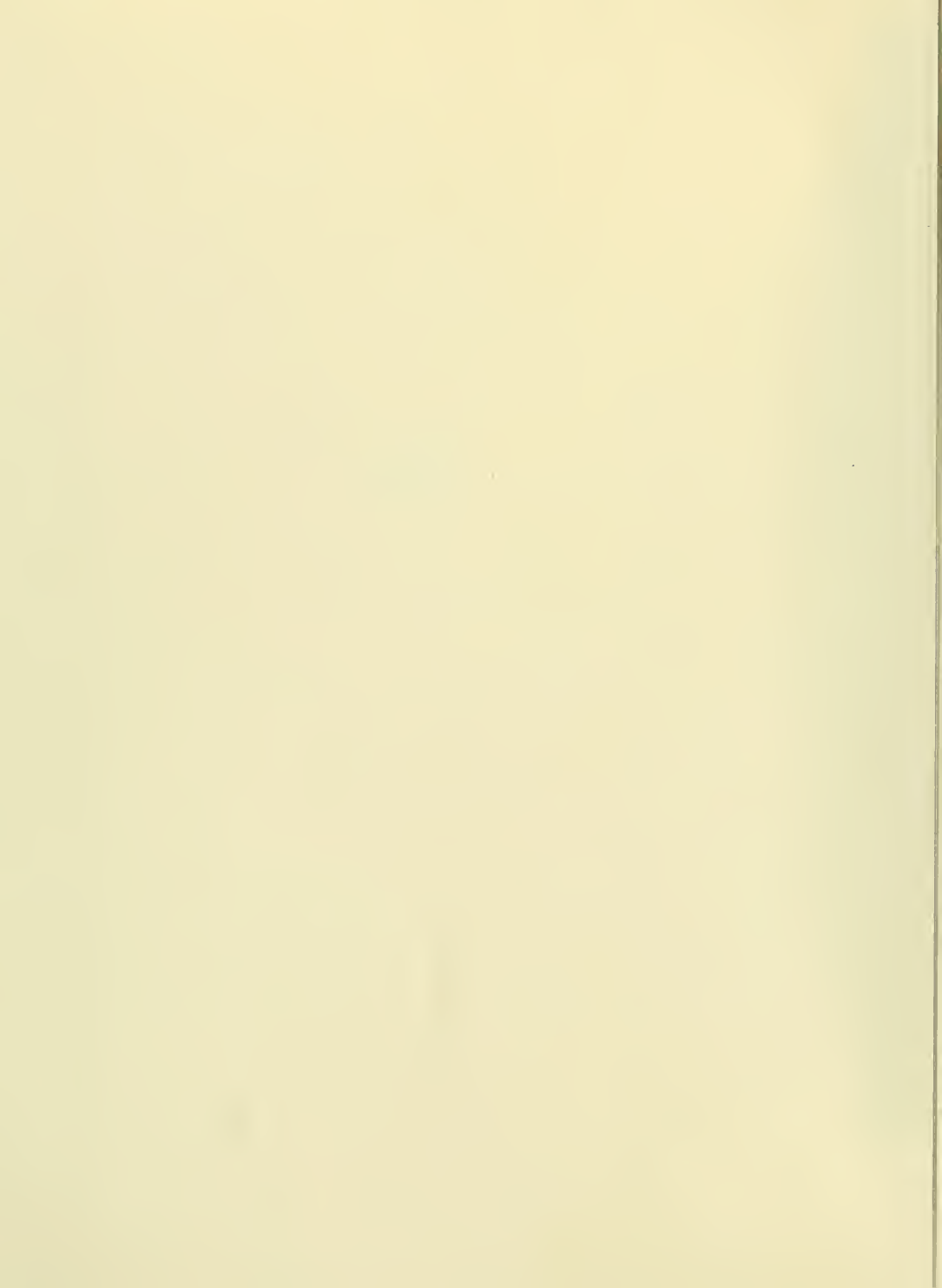
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City and County of San Francisco

ASSESSOR'S OFFICE



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ANNUAL REPORT

Fiscal Year 1980 ~ 1981



SAMUEL DUCA, M.A.I.
ASSESSOR

September 15, 1981

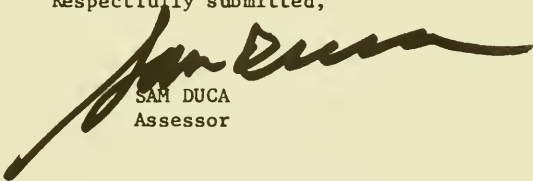
Honorable Dianne Feinstein
Mayor
City and County of San Francisco
Room 200, City Hall
San Francisco, California 94102

Dear Mayor Feinstein:

We are pleased to furnish you the Annual Report of the Assessor's Office, City and County of San Francisco, for the fiscal year 1980-81.

The Report includes a review of the activities of this office with accompanying statistical information.

Respectfully submitted,


SAM DUCA
Assessor

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A N N U A L R E P O R T
A S S E S S O R ' S O F F I C E
C I T Y A N D C O U N T Y S A N F R A N C I S C O

September 15, 1981

SAM DUCA
ASSESSOR

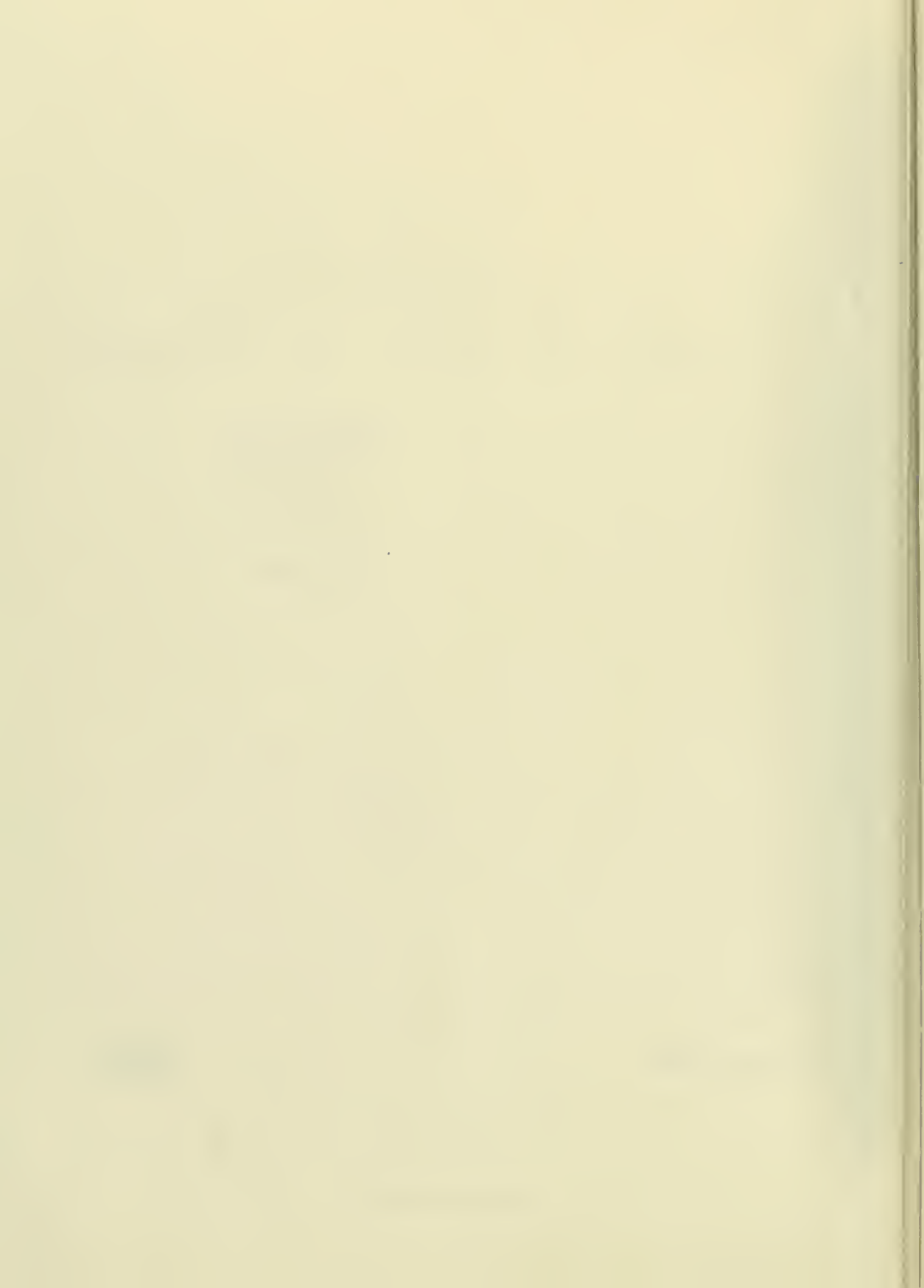


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SAMUEL DUCA, M.A.I.
ASSESSOR

ANNUAL REPORT

1980-81

The year 1980-81 was the third year this office operated under Proposition 13 (Article XIII A of the State Constitution). The 1981 assessment roll totalled in excess of 20 billion dollars. This is an increase of 10 1/2% over the previous year's assessment roll. The reason for this increase was the dynamic construction activity in our downtown area involving 30 new highrise buildings either completed or in the process of completion.

Prior to this year, there was a trend of a property tax shift from commercial property to residential property due to the fact that more residential property was being sold at a higher price and there was very little sales activity in the commercial and industrial market.

During the past year, residential sales have decreased by 30% while at the same time new construction in our commercial property have increased considerably. This reversal in trend will probably continue until there has been a reduction in interest rates and increased construction of residential property.

The reorganization of the Assessor's Office, which was started soon after I assumed the Office of Assessor, has been completed except for several Civil Service matters still pending. This reorganization was essential because of a loss of 31 staff positions out of a total of 140 due to budget reductions. The complexity of Proposition 13 and the many new legislative bills to implement Proposition 13 require a more efficient organization in order to adapt to the new procedures and changing workload. In many areas, the workload was increased

which resulted in productivity being significantly improved during the past three years.

As indicated by the detailed Division statistics in this Annual Report, most of the activities in this department have been realized. We have endeavored to comply with the instructions from the Mayor's Office to relate this Report to the goals, performance, objectives and performance measures under the MBO programs as much as possible. However, this office did not begin the full MBO program until the fiscal year 1981-82 so the reporting is not as complete as it will be for the next fiscal year as a result of experience from the new program structure.

This office has not received any funds during the past four years to replace equipment. The typewriters, desk calculators, automobiles, furniture and other equipment required for the functions of this office are becoming increasingly costly to maintain and it is anticipated that equipment replacement will be urgently needed in the next budget.

During the past three years, the legislature has passed legislation amending the Revenue and Taxation Code relating to Proposition 13 and therefore changing the workload and procedures. In addition, there has been many judicial decisions that have added to our workload by negating some of the legislation and therefore requiring additional productivity from this office.

The continual changes emphasize the sometimes unrecognized fact that the duties and responsibilities of Assessors in the State of California are subject to continually more complex procedures, and that the property tax is probably one of the most difficult tax to administrate under current procedures. The workload of this office will require a continual maintenance budget in order to operate and fulfill our responsibilities to realize the maximum potential property tax revenue.



SAM DUCA
Assessor

ADMINISTRATION DIVISION

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1981-82 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 18,346,440,398	
Total Tangible Unsecured	1,551,736,810	\$ 19,898,177,208
Total Escaped Unsecured	26,096,898	
Total Tangible		19,924,274,106
Penal Assessments	1,778,343	
Total Locally Assessed Valuation Prior to Exemptions		19,926,052,449
State Assessed Property		<u>1,294,810,370</u>
Total Local and State Assessed Property Prior to Exemptions		\$ 21,220,862,819

Exemptions 1981-82

Homeowners qualifying for \$7,000 Assessed Value Exemption (96,112)	672,410,558
--	-------------

Homeowners Exemption property tax
equivalent is reimbursed to the City
by the State of California

Assessed Value of Constitutional Exemptions (Veterans, Welfare, Charitable, etc.)	920,570,676
--	-------------

Tax Revenue 1981-82

Ad Valorem Tax Revenue	\$ 241,000,000+
Percentage of Total Resources	20.5%
Assessor's 1980-81 Budget Expenditures	3,403,095
Administrative Cost	.0141%

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1980-81 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 5,260,112,736	29.2
Multi-Family	4,725,791,324	26.3
Commercial, Industrial and Other*	<u>7,998,742,640</u>	<u>44.5</u>
TOTAL	\$ 17,984,646,700	100.0
Prior to Exemptions, State assessed property not included		

1981-82 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 5,974,535,847	30.0
Multi-Family	5,099,208,492	25.6
Commercial, Industrial and Other*	<u>8,853,222,457</u>	<u>44.4</u>
TOTAL	\$ 19,926,966,796	100.0
Prior to Exemptions, State assessed property not included		

*Other includes business personal property, possessory interest, boats, penal and escaped assessments.

ASSESSOR'S BUDGET

ACCT. NO.	OBJECT OF EXPENDITURE	1979-1980 BUDGET AMOUNT	1980-1981 BUDGET AMOUNT	1981-1982 BUDGET AMOUNT
0010	Permanent Salaries	\$ 1,816,355	\$ 2,053,423	\$ 2,211,739
0010	Annual Salary Increases	<u>181,285</u>	<u>226,720</u>	<u>209,561</u>
	TOTAL PERM. SALARIES	\$ 1,997,640	\$ 2,280,143	\$ 2,421,300
0020	Temporary Salaries	<u>151,488</u>	<u>63,892</u>	<u>103,898</u>
	TOTAL SALARIES	\$ 2,149,128	\$ 2,344,035	\$ 2,525,198
0601	Fringe Benefits	<u>631,803</u>	<u>570,721</u>	<u>585,992</u>
	TOTAL PERSONNEL COSTS	\$ 2,780,931	\$ 2,914,756	\$ 3,111,190
1001	Other Professional Services	20,900	22,900	20,839
1110	Use of Employees' Cars	51,600	57,600	52,416
1201	Local Fares	200	200	180
1206	Travel Expense	8,360	10,360	9,427
1218	Repair Office Equipment	2,375	2,875	2,681
1232	Telephone	19,000	19,000	17,689
1233	Postage	33,822	23,581	21,951
1235	Subscription	2,346	2,500	2,328
1236	Printing	21,993	26,392	24,571
1241	Rental of Office Equipment	10,403	10,403	9,682
1299	Other Contractual Services	607	615	576
1301	Material & Office Supplies	4,655	4,655	4,339
1399	Other Materials & Supplies	900	2,054	1,916
3500	Reproduction Services	<u>1,502</u>	<u>1,502</u>	<u>1,367</u>
	TOTAL OF ACCOUNTS	\$ 178,663	\$ 184,637	\$ 169,962
3400	Data Processing to Controller	<u>285,294</u>	<u>303,702</u>	<u>276,369</u>
	TOTAL PERSONNEL & OE ACCOUNTS	\$ <u>3,244,888</u>	\$ <u>3,403,095</u>	\$ <u>3,557,521</u>

ASSESSOR'S OFFICE PERSONNEL STATISTICS

	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>
1. Administrative	5	4	3	3	3
2. Appraisers	47	42	39	39	39
3. Auditors	34	28	28	28	28
4. Clerical	35	24	20	30	29
5. Technical	<u>7</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
6. Total Permanent	128	103	95	105	104
7. Temporary	<u>12</u>	<u>10</u>	<u>14</u>	<u>4</u>	<u>6</u>
8. Total Budget Positions	140	113	109	109	110
9. CETA	<u>8</u>	<u>14</u>	<u>7</u>	<u>5</u>	<u>0</u>
10. Total All Positions	148	127	116	114	110
<u>Workload</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>
Number of parcels on secured roll:	153,952	154,497	155,685	156,567	157,126
Number of assessments on the unsecured roll:	<u>36,255</u>	<u>36,045</u>	<u>37,409</u>	<u>35,839*</u>	<u>36,525</u>
TOTAL	190,207	190,542	193,094	192,406	193,651

* The 4.2% reduction was due to the elimination of business inventory accounts.

DISTRIBUTION OF RESIDENTIAL PROPERTY ^(a) AS A PERCENT
OF THE LOCALLY-ASSESSED SECURED ROLL
1975-76 to 1981-82

[PRE-PROP. 13] [POST-PROP. 13]

<u>COUNTY</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>
San Francisco	59.1	61.7	63.4	62.8 ^(b)	63.7	62.3

NOTE:

(a) Includes apartments, duplexes, flats, single family dwellings, condominiums.

(b) Reflects SB 17 rollback in 1979-80 from initial Prop. 13 roll in 78-79.

INCREASE IN MARKET VALUES
RESIDENTIAL vs. COMMERCIAL/INDUSTRIAL
1978-79 to 1981-82
(\$ in millions)

<u>COUNTY</u>	<u>RESIDENTIAL</u>			<u>NON- RESIDENTIAL</u>		
	<u>78-79</u> <u>Value</u>	<u>81-82</u> <u>Value</u>	<u>% Increase</u>	<u>78-79</u> <u>Value</u>	<u>81-82</u> <u>Value</u>	<u>% Increase</u>
San Francisco	8,500	11,340	33.4	5,141	6,576	27.9

CHARACTERISTICS OF THE
INCREASES IN ASSESSED VALUE * *

	<u>1979-80 to 1980-81</u>	<u>Percent of Total</u>
New construction and alterations	\$ 267,771,096	18.9
Changes in ownership re-appraisals	859,267,560	60.5
Two percent inflation factor	<u>293,067,240</u>	<u>20.6</u>
TOTAL	\$1,420,044,895	100.0

	<u>1980-81 to 1981-82</u>	<u>Percent of Total</u>
New construction and alterations	\$ 394,054,662	21.4
Changes in ownership re-appraisals	1,126,456,771	61.2
Two percent inflation factor	<u>321,603,332</u>	<u>17.4</u>
TOTAL	\$1,842,114,765	100.0

** Locally assessed real property only. State-assessed utility property is not included.

ANALYSIS OF PROPERTY TAX DISTRIBUTION FOR SAN FRANCISCO*

REAL PROPERTY ONLY

1978-80

(IN PERCENTAGES)

1978-1980 Total Roll % Increase	Res. Roll 1978 (%)	Res. Roll 1980 (%)	Res. Roll Inc. (%)	% of Total Roll Incr. (Res.)	Non-Res. Roll 1978 (%)	Non-Res. Roll 1980 (%)	Non-Res. Roll Incr. (%)	% of Total Roll Inc. Non-Res.
17.8	60.9	62.1	20.2	<u>70.9</u>	39.1	37.9	13.7	<u>29.1</u>

SAN FRANCISCO

ANALYSIS OF PROPERTY TAX DISTRIBUTION FOR SAN FRANCISCO*

REAL PROPERTY ONLY

1978-81

(IN PERCENTAGES)

1978-1981 Total Roll % Increase	Res. Roll 1978 (%)	Res. Roll 1981 (%)	Res. Roll Inc. (%)	% of Total Roll Inc. (Res.)	Non-Res. Roll 1978 (%)	Non-Res. Roll 1981 (%)	Non-Res. Roll Inc. (%)	% of Total Roll Inc. Non-Res.
31.2	60.9	61.8	32.9	<u>64.3</u>	39.1	38.2	28.6	<u>35.7</u>

SAN FRANCISCO

*Increase of Assessment Roll since passage of Proposition 13

REAL PROPERTY DIVISION

ANNUAL REPORT
REAL PROPERTY DIVISION
1980-81 Assessment Roll

The Real Property Division is responsible, under the California State Constitution, for the assessment of all taxable real property and Possessory Interests in the County for the purpose of determining the Ad Valorem Tax base for all taxing jurisdictions. This involves the process of discovery, appraisal and enrollment.

COMPARISON OF OBJECTIVES IN
1980-81 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
Change of ownership: Review all changes. Inspect & appraise all not excluded by law.	20,000	19,000
Review 60% of building permit applications, Enroll all on property records. Reappraise all those required by law.	15,000	11,800
Review all requests for review, and applications to A.A.B. for reduction in value. Prepare necessary reports.	8,000	4,624
Review, inspect and appraise, all splits, merges, segregations, redemptions, fire damage properties.	1,800	1,700
Review and appraise each possessory interest.	2,300	2,135
Prepare reports for local and state agencies. Analyze, correlate and report on data for SBE. Maintain statistical data for State Legislature. Maintain assessment standard procedures for internal audits.	1,880*	1,910*

*Man-hours--Other figures are units of work.

REAL PROPERTY DIVISION

1981-82 Assessment Roll

The Real Property Division enrolled 157,126 parcels of Real Property on the Secured Roll for the 1981-82 assessment year, with a value of:

	<u>Taxable Value</u>
Land	\$ 6,215,505,127
Improvements	<u>11,706,775,640</u>
Total	\$ 17,922,280,767

This is an increase in value over the 1980-81 Assessment Roll of:

	<u>Taxable Value</u>
Land	\$ 617,240,436
Improvements	<u>1,224,874,329</u>
Total	\$ 1,842,114,755

The Real Property Divisions unsecured roll for 1981-82 consisted of 200 parcels. The Full Value of these parcels is:

<u>Taxable Value</u>
\$ 30,040,350

The Possessory Interest roll for 1981-82 consists of 1,939 parcels with a value of:

<u>Taxable Value</u>
\$ 195,796,426

Additional assessments enrolled by the Real Property Division, on the secured roll, represent escape assessments. These escapes are a result of our discovery of unrecorded changes of ownership, such as deaths and contracts of sale, which have occurred since March 1, 1975. These changes are required to be reappraised. We have enrolled 435 parcels, this past year, with a full value of:

\$30,775,852

The California Revenue & Taxation Code Section 480-82 require a "Change of Ownership Statement" to be filed on any transfer of property. It also requires the assessor enroll a penalty when the transferee fails to answer a request for the change in ownership statement from the Assessor. We enrolled 312 penalties this past year. The amount of tax dollars due is:

\$52,545.32

Our appraisal staff consisted of 1 Appraiser-trainee (approximately 8 months); 10 Real Property Appraisers; 2 temporary Real Property Appraisers (approximately 8 months); 18 Senior Real Property Appraisers; 4 Principal Real Property Appraisers; 1 Assistant Chief Appraiser; 1 Chief Appraiser.

Under Proposition 13 we are required to reappraise all properties that had

1. A change of ownership
2. A sale
3. New construction, including alterations

The procedures we were mandated to follow were:

1. In all changes of ownership we had to review the entire transfer and in most cases the previous transfer to determine whether or not this particular transfer required a reappraisal or would be excluded from reappraisal. If it required reappraisal the property had to be reappraised to market value based on the market data available.
2. Sales: All properties that sold between March 1, 1980 and February 28, 1981 required reappraisal to market value.
3. All property newly constructed during that same time period required an appraisal to market value. Any property that has had alterations which has added area, changed the use, or resulted in an extension of the economic life, is included in the term "New Construction." The inclusion of alterations as new construction means that each application for alteration require a review and a determination as to whether it would require a physical inspection, and a reappraisal.

4. Proposition 13 was again modified by Senate Bill 1260 which became effective September 26, 1980. This established new requirements for the Assessor regarding co-owners. S.B.1260 says that any transfer between co-owners in any property which was held by them as co-owners for all or part of the period between March 1, 1975, and March 1, 1980, and which was eligible for a homeowners exemption during the period of the co-ownership is excluded from reappraisal. Any such transferee whose interest was reappraised in contravention of the provisions may obtain a reversal of such reappraisal upon application to the Assessor's Office. This, of course, has increased the workload for the appraisal staff. An indeterminate number of transfers are affected here due to the fact the new law covers all such transfers for a six year period, since March 1, 1975. The Assessor will be required to reverse any such reappraisal upon discovery or when notified.

WORKLOAD JULY 1, 1980 - JUNE 30, 1981

1. 15,199 assessment notices were mailed out the first of July 1980. As a result we received several thousand calls, by phone or in person. The staff was able to satisfy the majority of these taxpayers regarding the appraised value we established for their property. As a result we received only 1,200 requests requiring a full review. Again this confirms our contention that if given time and man-power initially to complete a full appraisal on all mandated appraisals, it is much easier to defend our estimate of value. The property owner is much more satisfied and we have fewer requests for review as well as fewer applications for reduction in Value through the Assessment Appeals Board.
2. We had approximately 19,000 changes of ownership.
 - A. Approximately 50% are sales and require a reappraisal to market value.
 - B. The other 50% are changes of ownership without a sale. These require a close analysis to determine whether or not they would be excluded from reappraisal. If they require reappraisal the staff must determine the market value of each property based on the data available from the properties that have actually sold.
3. Applications for alterations or new construction amounted to approximately 11,800. The staff is required to analyze each permit, determine if the property is excluded from reappraisal or if it must be inspected to determine the amount of the value added.
 - A. If the property is excluded from reappraisal the procedure is to put the permit information on the property record noting the type of alterations made (for future reference, if a reappraisal is ever necessary).

- B. Those parcels that require reappraisal, or an inspection for further determination, must be inspected on an appointment basis. The value added by any alteration must than be determined.

4. At the same time our staff reviewed all parcels involved with a Possessory Interest. This involved 1,939 parcels. Each lease was reviewed and any necessary corrections were made for the 1981-82 Assessment Roll.
5. The Assessment Appeals Board received 324 applications for reduction in Full Value. Of those filed 33% were granted a reduction.

Filed	324
Heard	305
Reduced	108
Denied	118
Withdrawn	41
No Shows	38

Total Full Value of applications filed	\$ 94,834,453
--	---------------

Amount of reduction in Full Value	9,478,192
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6. Proposition 13 requires the Assessor to reappraise a change in ownership caused by a death of a property owner. The date of reappraisal must be the date of death. We have, therefore, initiated a "Probate Search Program", to search probate filings and advertised court sales, through the "Edwards Abstract" and "The Recorder", to insure mailing of a request for a change in ownership statement due to death of property owner.

The objective of the program is to promptly enroll, on secured roll, the assessment caused by the required reappraisal; and to eliminate the necessity of enrolling escape assessment. This will protect the City and County from a loss in tax revenue.

Frequently, property in an estate is sold by the estate prior to the time the Assessor has been notified by the recording of the decree of distribution. By the time the Assessor can act on the reappraisal the estate has been closed. This necessitates enrollment of an escape assessment on the unsecured roll, which has a very real potential for loss in revenue to the City and County. Our experience indicates the savings to the City and County will be approximately \$250,000 per year.

PERSONAL PROPERTY DIVISION

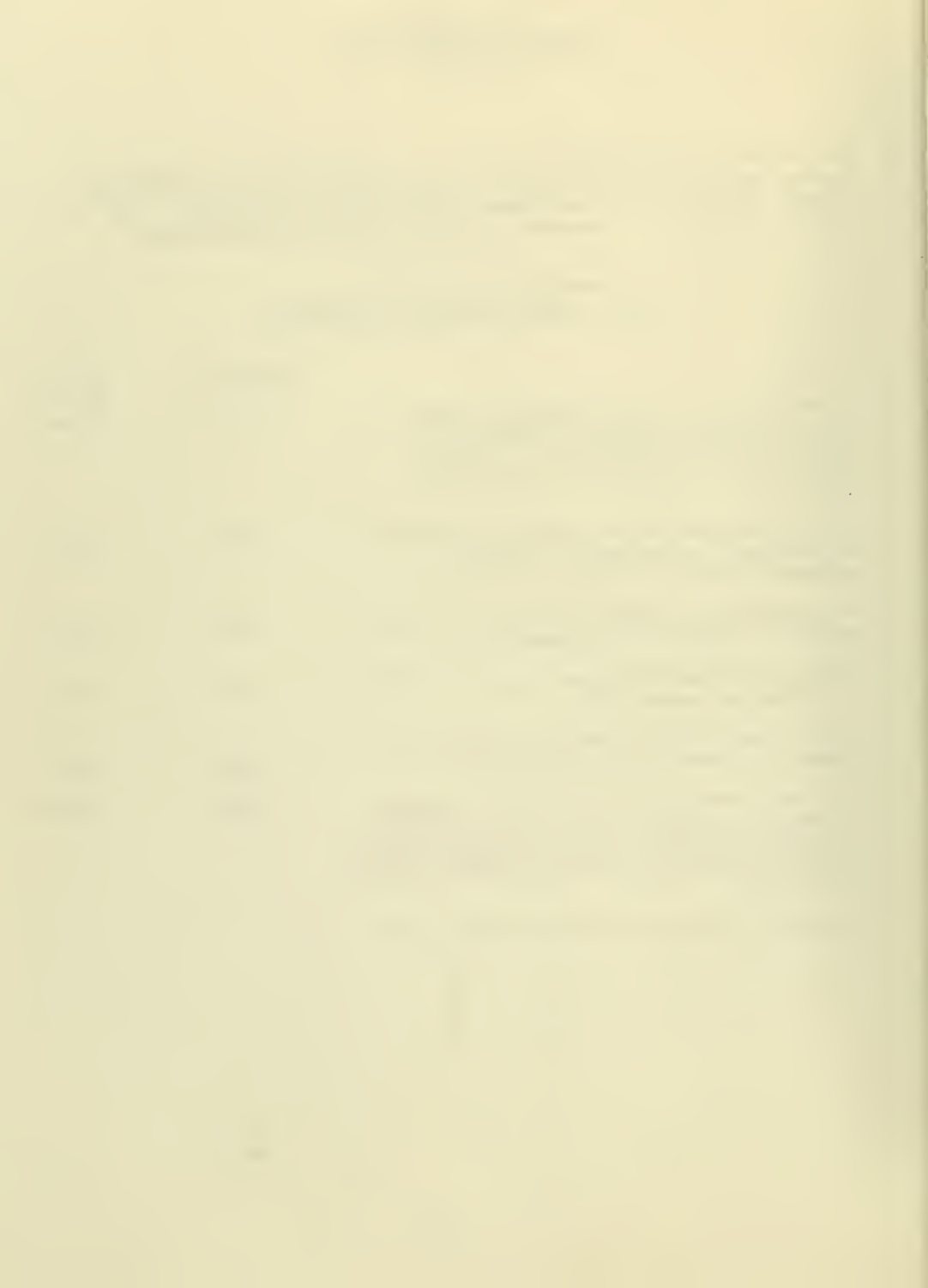
ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1980-1981

This Division, in accordance with State Law, provides for the assessment of personal property and trade fixtures for the purpose of determining the Ad Valorem tax base for all local taxing jurisdictions in the county. This involves the process of discovery, auditing, appraising and enrollment.

COMPARISON OF OBJECTIVES IN
1980-81 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
To review and update 55,000 business situses for new businesses, change of ownership and eligibility for direct billings. Prepare data for 6000 corrections for office files & computer.	55,000	56,864
To review & process 45,000 business assessments for enrollment on the secured & unsecured assessment rolls.	45,000	42,914
To perform, review & approve 4,500 field audits & appraisals, mandatory & non-mandatory.	4,500	4,754
Prepare and defend 250 appeals to be heard before the Assessment Appeals Board.	250	137
Review & enroll 2,350 taxable boat assessments. Examine all claims for boat exemptions.	2,350	2,490
To prepare reports for local and state agencies; to analyze, correlate & report on data for SBE; to maintain statistical data for state legislature; to maintain assessment standard procedures for internal audits.	1,700*	1,800*

* Man-hours. All other figures are units of work



PERSONAL PROPERTY DIVISION

1980-81 FISCAL YEAR

This division processed and enrolled 42,914 assessments on the 1981-82 Secured and Unsecured Assessment Rolls with the following market values:

Fixtures (Improvements)	\$ 945,001,267
Other Personal Property	1,030,351,879
Vessels	<u>46,865,100</u>
	\$ 2,022,218,246

The 137 appeals filed with the Assessment Appeals Board on items assessed by the Personal Property Division resulted in:

Reductions	49
Denials	21
Withdrawals	25
Penalty only waivers	16
Postponements	<u>26</u>
Total	137

Special projects for 1981-82 will include the revaluation of the 1978-79 unsecured assessment roll to conform with AB20. Refunds to approximately 7,800 assessees will amount to approximately \$3,100,000 in tax dollars, based on property valued at \$101,000,000.

At present our permanent valuation staff consists of 10 personal property auditors (including one (1) on special assignment with the Real Property division), 1 marine appraiser, 1 senior marine appraiser, 8 senior personal property auditors, 4 principal property auditors, 1 assistant chief property auditor and 1 division chief.

The production and deployment of the auditing-valuation personnel is presented in the following pages.

PERSONAL PROPERTY DIVISION

COMPARATIVE YEARLY PRODUCTION REPORT

DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>
<u>Field Audits & Appraisals</u>	2,194	1,740	1,960	1,793
<u>Other Work Covered by</u> <u>Scope of Position:</u>				
Assessing Statements	929	1,143	856	789
Up-Date Field Books	194	458	434	520
Auditor & Senior Review	418	563	444	477
Petroleum Industry	106	89	31	31
Apartments & Rentals	14	13)		
Leased Equipment	242))		
Consigned Merchandise	10)	181)	179	170
Warehouse & Probate	152))		
Assessment Standards	-	-		
Statistics	64	-		
<u>Work Equivalent to Scope</u> <u>of Position but out</u> <u>of Classification</u>	102	103	47	117
<u>Instruction and</u> <u>Training Program</u>	<u>366</u>	<u>77</u>	<u>90</u>	<u>90</u>
<u>Total Auditor</u> <u>Performance Time</u>	4,791	4,367	4,041	3,987
<u>Other "Man-Days" not</u> <u>Covered Above:</u>				
Supervision	1,057	988	933	923
Vacation & Holidays	327	333	331	341
Sick Pay	259	273	329	547
Administrative Leave	<u>71</u>	<u>43</u>	<u>154</u>	<u>107</u>
Total "Man-Days":	6,505	6,004	5,788	5,755



PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>
<u>Total Assesseees</u>	3,606	4,471	4,413	4,694
<u>Total No. of Audits & Appraisals Completed</u>	5,814	5,821	6,098	6,352
"Man-Days" Applicable Thereto	2,194	1,740	1,960	1,793
Average Audits per "Man-Day"	2.6	3.3	3.1	3.8
<u>Mandatory Assesseees</u>	645	433	480	375
<u>Mandatory Audits & Appraisals Completed</u>	2,874	1,687	1,937	1,838
"Man-Days" Applicable Thereto	1,524	1,211	1,462	1,446
Average Audits per "Man-Day"	1.1	1.4	1.3	1.3
<u>Other Assesseees</u>	2,961	4,038	3,933	4,319
<u>Other Audits & Appraisals Completed</u>	2,940	4,134	4,161	4,514
"Man-Days" Applicable Thereto	670	529	498	347
Average Audits/Appraisals per "Man-Day"	4.3	7.8	8.4	13.0
<u>Penal Assessments:</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>
Direct Bill Assessments	1,516	1,235	829	1,315
Assessments Computed on Prior Values	2,695	2,651	1,917	1,539
New Business Penals	<u>2,195</u>	<u>3,457</u>	<u>2,783</u>	<u>2,998</u>
Total	6,406	7,343	5,529	5,852

PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1980-1981

	<u>NUMBER OF ASSESSEES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF:				
OUT-OF-STATE AND SOUTHERN CALIFORNIA AUDITS	58	300	\$ 4,283,148	\$ 143,534
LOCAL AUDITS	390	1,767	47,934,816	787,056
PENAL INVESTIGATIONS AND DIRECT BILL REVALUATION	3,993	3,993		
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>253</u>	<u>292</u>	<u>5,680,697</u>	<u>112,333</u>
SUB-TOTAL	4,694	6,352	\$57,898,661	\$1,042,923
CONTRACT AUDITS	<u>60</u>	<u>231</u>	<u>7,215,555</u>	<u>179,989</u>
TOTAL	4,754	6,583	\$65,114,216	\$1,222,912

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT OF COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Tax Dollar Recovery</u>
1969-1970	\$ 855,152
1970-1971	892,326
1971-1972	1,264,398
1972-1973	1,295,767
1973-1974	790,319
1974-1975	1,137,074
1975-1976	1,493,235
1976-1977	1,259,042
1977-1978	1,080,282
1978-1979	1,326,210
1979-1980	1,150,146
1980-1981	1,222,912

PERSONAL PROPERTY DIVISION

MARINE DIVISION

PRODUCTION REPORT 1980-1981

1.	1981 Field Book Update 7/1/80 to 3/1/81 (Vessels)	6,249
	Documented Vessels Out of County	<u>3,543</u>
		2,706

1981 Direct Bills	916
4% Bills	154
Normal Bills	<u>1,420</u>
	2,490

Vessel Records Processed	
New and Changed, Coast Guard, DMV	4,352
Owner and County Reports Processed	<u>4,581</u>
	8,933

EDP Boat record Change Slips	
1981 Update 7/80 - 12/80	3,045
Accumulated 1/81 - 7/81	1,457

Boats Added	493
Boats Deleted (Sect. 228); Others Deleted	-451
Boats Acquired After Lien Date; In Process	<u>-258</u>
	2,490

2.	(A) Appraise Equipment of Service Stations	
	(B) Update Business Property Situs	
	(C) Process Business Property Statements	
	(D) Assess Personal Property Oil Companies and Service Stations	
	1981 Statements Issued	470
	Statements Filed	250

Work Days	692
-----------	-----

TECHNICAL AND ASSESSMENT SERVICES DIVISION

ANNUAL REPORT
TECHNICAL AND ASSESSMENT
SERVICES DIVISION
1980-1981

The responsibilities of the Technical and Assessment Services Division are to maintain the Assessment Roll, provide for an up-to-date computer information system, and to administer exemptions. These responsibilities are further broken down as follows:

Maintain and correlate Assessment Roll; enter all data from divisions into computer. Maintain and update records, record transfers of ownership, change or address, lot cuts and mergers. Update SBE map register, process Personal Property declaration books, maintain control Roll Alpha Index for secured and unsecured rolls, Personal Property Exemption Register, Business Property Register, etc. Administer the homeowner exemptions. Process and verify eligibility and amount of exemption on Church, Welfare, School and Veterans. Handle telephone calls and visits from taxpayers, realtors, other departments of the City and other Counties. Inspection of premises to substantiate exemptions.

COMPARISON OF OBJECTIVES IN
1980-81 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
TO INPUT VIA COMPUTER, 20,000 new ownership entries, 30,000 mailing address, 100,000 statistical entries, 16,000 valuations, 2,000 new parcels, etc. to produce Assmt. Roll July 1.	168,000	160,250
TO INPUT VIA COMPUTER, new values & changes in 55,000 business property accounts to produce Assmt. Roll July 1, check & balance 100% of values for these 55,000 accounts.	55,000	52,560
TO DETERMINE ELIGIBILITY, make 1,200 onsite inspections, & process all exemption claims for 98,000 exemptions allowed by state law for Assmt. Roll July 1.	1,200+ 98,000	600+ 97,733
TO PROVIDE ASSESSOR'S INFORMATION to the general public, business, other city departments, etc. via counter & telephone for 240,000 phone calls & 70,000 counter inquiries.	310,000+	310,000+
TO MAINTAIN A CURRENT SET of block books delineating all taxable real property, condo conversions, 1,500 new lots, 300 deleted lots, 30 subdivision maps, 125 parcel maps.	1,955	1,733

TECHNICAL SERVICES

A total of 4100 Man Days/Yr. for Period of 7-1-80 to 6-30-81

<u>OPERATIONS FUNCTIONS</u>	<u>% OF MAN DAYS/YRS.</u>
E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners	15%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	8%
Unsecured Roll Preparation	4%
Real Estate Ownership File	14%
Mail Address File	4%
Drafting	10%

	<u>MAN-DAYS</u>
VACATION	206
SICK PAY	155
SICK LEAVE	45
COMPENSATORY TIME	4

Net Man Days/Yr = 3,690

SECURED ROLL

1980-81	156,318 Parcel Count	1981-82	157,126 parcels
---------	----------------------	---------	-----------------

1,158 New Lots

350 Deleted Lots

New Subdivision Maps Processed: 56 Total of 743 new lots

Parcel Maps - Nos. Extended and Verified: 159 Total of 394 new lots

Segregation (Parcel Cuts for Taxation) 9

Section 2821, Revenue & Taxation Code

TO E.D.P. (Ownership)

New Lots	1,158
----------	-------

Deleted Lots	350
--------------	-----

Changed Lots (Daily)	14,666
----------------------	--------

Total Lot Changes (New & Deletes)	16,210
--------------------------------------	--------

FROM RECORDER

Total Transfer Tax	9,148
--------------------	-------

Total Papers Pick Up from Recorder	40,377
---------------------------------------	--------



1981
UNSECURED ROLL

VALUATION
VIA DATA PROCESSING

DIRECT BILLS - MARCH 1 - FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS.</u>	<u>FIXED IMPTS.</u>	<u>P.P. OTHER</u>
16,347	0	\$ 30,040,350	17,707,385	\$ 49,465,555

JULY 1ST ROLL - FULL VALUE

15,079	\$60,444,477	84,212,157	652,228,337	\$660,828,917
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TOTALS - FULL VALUE

31,426	\$60,444,477	114,252,507	669,935,722	\$710,294,472
--------	--------------	-------------	-------------	---------------

SECURED VALUATIONS

VIA DATA PROCESSING

NUMBER OF CHANGES IN FULL VALUE IN REAL ESTATE	11,762
---	--------

TOTAL INCREASE IN FULL VALUE REAL ESTATE IN THE 1981-82 ASSESSMENT	\$1,842,114,765
---	-----------------

CORRECTIONS TO ASSESSMENT ROLLS

	DECREASE	INCREASE
REAL ESTATE CHANGES	431	259
PERSONAL PROPERTY	813	848
	DENIED	EXTENDED
HOMEOWNERS EXEMPTION	561	363
VETERANS EXEMPTION	0	3
MISCELLANEOUS EXEMPTIONS	10	46

ASSESSMENT SERVICES

Section processes claims for statutory exemptions (Church, Welfare, Homeowners, Veterans) and supplies assessment information to public.

Full-time staff:	5 employees	Total Work days 1,255
------------------	-------------	-----------------------

Work-day Allocation:

Processing Exemptions Claims	47%
Telephone Switchboard	9%
Maintenance of Public Records	1%
Public Information and Counter Service	<u>43%</u>
	100%
Vacation	65 days
Sick Pay	42 days
Sick Leave	<u>0 days</u>
	107 days

Work Days Available	1,148
---------------------	-------

A P P E N D I X

SAN FRANCISCO

Average Cost of Housing

1978-81

	<u>1978</u>	<u>1981</u>	<u>% Increase</u>
Single Family House	\$ 90,211	\$139,105	54%
Duplex	131,790	192,784	46%
Condominium	113,296	175,928	55%
Apartment Bldgs.	-----	-----	66%

Sales Volume

1980-81

Single Family	Decreased	26%
Duplex	Decreased	27%
Apartment Bldgs.	Decreased	31%
Condominium	Increased	22%

**TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS**

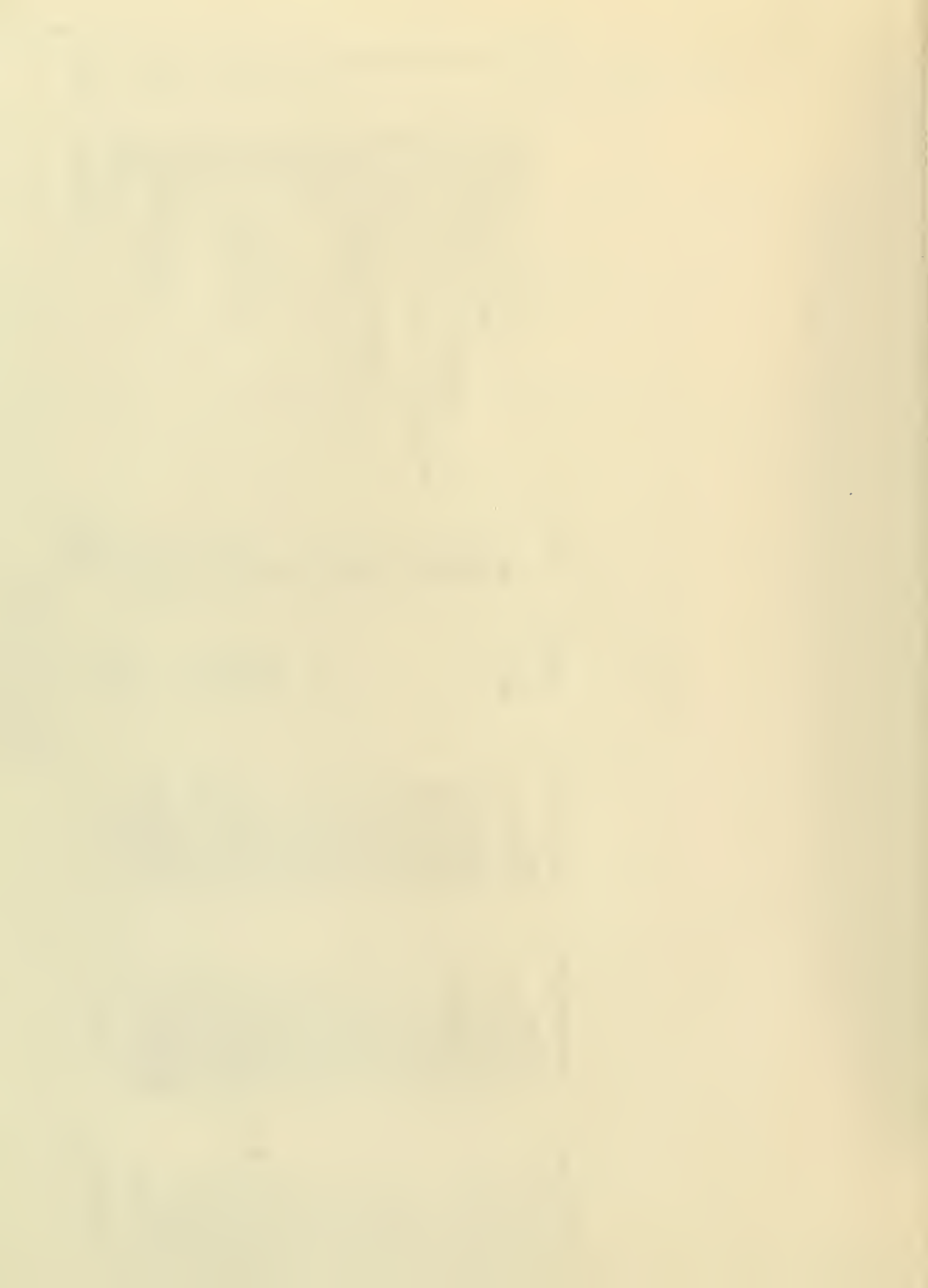
LINE NO. TYPE		SECURED		UNSECURED		TOTAL	
		NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY
WELFARE PROPERTIES (Const., Art. XIII, Sec. 4b)							
1	Private and Parochial schools of less than collegiate grade.	225	113,826,319	1	19,919	226	113,846,238
2	Hospitals	83	293,302,956	-	-	83	293,302,956
3	Charitable and religious properties.	584	262,741,736	160	8,040,843	744	270,782,579
ALL OTHER PROPERTIES (Const., Art. XIII)							
4	Homes of totally disabled and blind veterans (Sec. 4a) Not over \$40,000	73	2,294,330	-	-	73	2,294,330
	Over \$40,000	25	1,270,249	-	-	25	1,270,249
5	Other veterans' properties (Sec. 3, o, p, q, r)	14	49,677	15	32,373	29	82,050
6	Total veterans' properties (line 4 plus line 5)	112	3,614,256	15	32,373	127	3,646,629
7	Churches (Sec. 3f & 4d)	537	128,929,992	7	157,712	544	129,087,704
8	Privately owned colleges (Sec. 3e)	56	89,544,444	4	1,686,453	60	91,230,897
9	Low valued property (Sec. 7) (See instructions)	-	-	-	-	-	-
10	Totals lines 1-5 & 7-9	1,597	891,959,703	187	9,937,300	1,784	901,897,003
REIMBURSABLE EXEMPTIONS							
11	Homeowners' (Sec. 218, R & T C)	96,085	672,228,258	27	182,300	96,112	672,410,558
12	Business inventories (Sec. 219)	-	-	-	-	-	-
13	Excluded above Cemetery	3	335,612	1	6,791	4	342,403
14	Other (Specify)	21	7,045,263	5	11,286,007	26	18,331,270
15							



ROLL YEAR STATISTICS REAL ESTATE BY CLASS

CLASS	DESCRIPTION	PARCEL COUNT	UNITS	LAND CV	IMPS CV	REAL ESTATE FULL CASH VALUE
A	APARTMENTS	13,147	134,047	965,043,696	2,221,627,716	3,186,671,412
B	BANKS	134		41,797,067	69,611,352	111,408,419
C	COMMERCIAL STORES	3,046		430,930,647	46,777,707	898,705,354
C-1	SHOPPING CENTER	4		7,716,301	18,981,069	26,695,370
D	DMELLINGS	94,810	98,888	2,110,230,531	3,172,146,135	5,282,376,666
E	SCHOOLS	218		38,486,655	117,279,411	155,766,066
F	FLATS & DUPLEX	22,044	49,982	721,407,826	1,191,129,411	1,912,537,080
F-2	FLAT & STORE	2,700	9,388	111,226,744	161,430,329	272,657,073
G	GARAGES (COMMERCIAL)	359		62,386,264	54,706,751	117,093,015
H-1	HOTELS - 1ST CLASS	34	8,205	90,911,216	379,775,014	470,686,230
H-2	HOTELS - OTHER	673	9,415	92,490,146	132,064,700	224,554,846
I	INDUSTRIAL	2,874		253,376,566	339,319,535	592,696,101
M	MOTELS	92		28,001,955	48,393,684	76,395,639
N-1	HOSPITALS	40	3,607	25,223,693	198,683,652	223,917,345
N-2	CONVALESCENT HOMES, NURSING HOMES	65		12,510,557	46,905,527	59,416,084
O	PUBLIC BUILDINGS (GOVERNMENT)	1,048		625,1178,394	2,364,062,519	2,990,041,703
P	OFFICE BUILDINGS	528		6,880,996	86,707	6,967,703
S	GAS STATIONS	294		31,084,067	9,304,658	39,388,725
T	THEATRES	52		10,811,366	6,683,630	17,494,996
U	CLUBS, LODGES, FRATERNAL ORGANIZATIONS	131		28,445,946	35,848,978	64,301,924
V	VACANT	7,798		162,778,543	12,312,629	175,092,372
W	CHURCHES, CONVENTS, RECTORIES	526		50,688,260	146,995,300	197,683,560
X	MISCELLANEOUS	1,050		80,161,003	46,251,895	126,412,898
Y	PORT COMMISSION PROPERTY	52				
Z	CONDOMINIUM	5,398	5,398	227,421,193	464,737,988	692,159,181
	INCOMPLETE STATISTICS	9		299,495	862,200	1,161,695
TOTAL		157,126	318,930	6,215,505,127	11,706,775,640	17,922,280,767

7-1-81



City and County of San Francisco

ASSESSOR'S OFFICE



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ANNUAL REPORT

Fiscal Year 1981 - 1982





SAMUEL DUCA, M.A.I.
ASSESSOR

October 15, 1982

Honorable Dianne Feinstein
Mayor of San Francisco
Room 200, City Hall
San Francisco, CA 94102

Dear Mayor Feinstein:

We are pleased to furnish you the Annual Report of the Assessor's Office, City and County of San Francisco, for the fiscal year 1981-82.

The Report includes a review of the activities of this office with accompanying statistical information.

Respectfully submitted,


SAM DUCA
Assessor

SD:cl

A N N U A L R E P O R T
A S S E S S O R ' S O F F I C E
C I T Y & C O U N T Y O F S A N F R A N C I S C O

1981 - 82

October 15, 1982

SAM DUCA
ASSESSOR

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ANNUAL REPORT

SAMUEL DUCA, M.A.I.
ASSESSOR

1981-82

We have experienced four years of Proposition 13, and in spite of severe budget reductions, the economic recession, difficulties in recruiting permanent personnel, and inadequate working conditions, the very competent clerical and professional staff of the Assessor's Office has performed its mission well - this is, to assess all taxable property equitably under the law so that all property owners pay their fair share.

There are still improvements to be made due to changes in procedures mandated by State laws, regulations and court decisions. However we will continue in our efforts to generate the maximum amount of property tax revenue for the City and County of San Francisco.

Proposition 13, which caused major changes in assessment practices and property tax revenues in California, was adopted in June 1978. The Assessment Roll for July 1, 1978 was the first produced under the new Constitutional mandate. The Assessment Roll produced July 1, 1982 is, therefore, the fifth Assessment Roll under Proposition 13. The table below indicates some of the effects of Proposition 13 on property tax revenue in San Francisco.

THE EFFECT OF PROPOSITION 13
ON PROPERTY TAX REVENUE
IN SAN FRANCISCO

<u>Year</u>	<u>Assessed Value of Taxable Property</u>	<u>Tax Rate (Per \$100 of Assessed Valuation)</u>	<u>Effective Tax Rate On Full Assessed Value</u>	<u>Estimated Property Tax Revenue</u>
1977-78	\$14,724,371,404	\$11.70	2.925%	\$ 435,240,000
<u>Proposition 13</u>				
1978-79	\$15,926,312,244	\$ 5.06	1.265%	\$ 231,051,000
1979-80	17,434,385,796	4.97	1.2425%	217,066,000
1980-81	18,350,584,092	4.92	1.23%	225,907,000
1981-82	20,316,708,761	1.19	1.19%	242,399,000
1982-83	23,424,381,385	1.17	1.17%	274,527,000

In analyzing the figures above it should be remembered that four factors have combined to limit the growth of assessed values in San Francisco:

1. Proposition 13 rolled back assessed value to the March 1975 level, and allows only a 2% annual increase for inflation, or re-appraisal to full value after sale or transfer and new construction.
2. High interest rates for real estate loans have reduced the number of sales and development projects in real property.
3. The economic recession and high unemployment has limited the demand for commercial and residential space, although that demand is still strong.

4. In 1980-81, by State law, business inventories were made 100% exempt from property taxation. This removed about \$725,000,000 in assessed value from the Roll, and reduced property tax revenue by more than \$9,000,000. This \$9,000,000 is reimbursed annually to the City by a State subsidy but it is received by the General Fund and not credited as property tax revenue. Both the total assessed value and the property tax revenue were reduced about 4% by this action.

Despite these negative factors, the assessed value of taxable property has increased 59% since 1977-78, or about 11.8% per year. The increases in the real property assessed values are due to these three causes:

	<u>Percent of Total Increase</u>
1. The two percent inflation factor allowed by Proposition 13.	17%
2. Appraisal of new construction and major alterations.	36%
3. Re-appraisals of property sold or transferred.	<u>47%</u> 100%

Unsecured property and other special classifications are appraised annually by methods required by State law, resulting in comparable value increases. However, all the increases in assessed valuations, (which cause increased revenue) are the result of the day-by-day work of the staff in the Assessor's Office, preparing tens of thousands of appraisals annually, and converting these into the Assessment Roll each July 1.

It will be noted in Table 1 on Page 2 that the property tax revenue has not increased as rapidly as the assessed value of taxable property. There are several reasons for this, caused by

Proposition 13 and by State laws or court decisions. The full effect of the restrictions of Proposition 13 caused net reductions in property tax revenue in both 1978-79, and 1979-80, so it was not until 1980-81 that increases from the new lower tax base were possible. The transfer of business inventories and the revenue derived from this to State subsidy has been noted. One court decision required refunds to some taxpayers for certain unsecured properties, another court decision resulted in funds being returned to the State of California.

At this time it appears that the major fiscal effects and adjustments caused by Proposition 13 have been completed, and the revenue increases should approximate the percentage of assessed value increases in the future, taking into account the reductions in the tax rate.

Other major effects of Proposition 13 on the equity of the assessment structure have not been addressed. New residential properties, or properties that have been transferred during the past four years, are bearing an increased percentage of the property tax burden without any increase in benefits. On a state-wide basis, residential properties are sold or transferred more frequently than commercial or industrial property. It is expected that in the long term, these properties will be paying a higher percentage of the tax burden than commercial properties which transfer less frequently.

Proposals for constitutional amendments such as a split-roll system are now being considered for the next general State election in order to rectify these problems.

We have been fortunate in the City and County of San Francisco to have had a dynamic commercial development program during the past decade. However, we see a softening of the demand for commercial property.

The serious effect of Proposition 13 on Home Rule, or the ability of local governments to decide their own policy priorities for vital services needed by each community, with the necessary taxing authority to implement these priorities, has not been abated. State Supreme Court decisions have expanded local taxing authority to some degree, but a clear statement on the State level of the minimal rights required for the financial survival of local government is still needed.



SAM DUCA
Assessor



September 30, 1982

Honorable Sam Duca
Assessor
City Hall, Room 101
San Francisco, California 94102

Dear Sam:

I have reviewed your department's MBO performance for Fiscal Year 1981-82, your first year on the program. The Assessor's Office performed well in all areas, and met all State requirements.

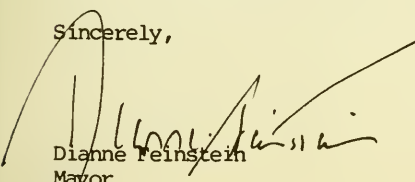
I am particularly pleased by the following performance achievements:

- The Assessment Roll had an error rate of 0.5% — four times better than the State requirement;
- All required investigations and appraisals of real and personal property were conducted. This included reviews of 39,500 changes of ownership; 26,400 building permits and 3,600 owner requested reviews of assessments;
- All reports to the State were completed adequately and on time;
- Accurate processing and updating of assessments led to a 15.5% increase in the Annual Assessment Roll.

Now that you and your staff have had experience with the MBO program, I hope you will try to refine use of the techniques. MBO is a management tool that can be used to set priorities for your department, measure the efficiency of operations, and direct diverse activities towards general departmental goals. Specifically, I hope you will apply MBO to those areas where you are not strictly tied to State mandates. For instance, you can measure goals for efficiency and effectiveness in terms of costs per activity, the number of days required to complete a task, or the number of appeals upheld by the Assessment Appeals Board. I strongly urge that you develop performance objectives along these lines. My staff will work with you to establish such measures.

In FY 1981-82 the Assessor's Office demonstrated that MBO can be effectively applied to assessment operations. I hope you are proud of your performance and use of the program, and will try to further adapt it to your department.

Sincerely,


Dianne Feinstein
Mayor

A Great beginning!

ADMINISTRATION DIVISION

ADMINISTRATION DIVISION

ASSESSOR'S OFFICE CITY AND COUNTY OF SAN FRANCISCO ANNUAL STATISTICAL REPORT

The 1982-83 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$20,540,302,297
Total Tangible Unsecured	1,983,308,350
Total Escaped Unsecured	<u>192,284,600</u>
Total Tangible	\$22,715,895,247
Penal Assessments	<u>3,820,373</u>
Total Locally Assessed Valuation Prior to Exemptions	\$24,156,520,820
State Assessed Property	<u>1,436,805,200</u>
Total Local and State Assessed Property Prior to Exemptions	\$24,156,520,820

Exemptions 1982-83

Homeowners qualifying for \$7,000 Assessed Value Exemption (95,912)	\$ 671,047,635
--	----------------

(Homeowners Exemption property tax
equivalent is reimbursed to the
City by the State of California)

Assessed Value of Constitutional Exemptions (Veterans, Welfare, Charitable, etc.)	869,230,867
---	-------------

Tax Revenue 1982-83

Ad Valorem Tax Revenue	\$ 274,000,000
Percentage of Total Resources	16.4%
Assessor's 1981-82 Budget Expenditures	3,557,521
Administrative Cost	1.3%

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1981-82 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 5,974,535,847	30.0
Multi-Family	5,099,208,492	25.6
Commercial, Industrial and Other*	<u>8,853,222,457</u>	<u>44.4</u>
TOTAL	\$19,926,966,796	100.0
Prior to Exemptions, State assessed property not included		

1982-83 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 6,616,855,472	29.1
Multi-Family	5,491,318,143	24.1
Commercial, Industrial and Other*	<u>10,611,542,005</u>	<u>46.8</u>
TOTAL	\$22,719,715,620	100.0
Prior to Exemption, State assessed property not included		

*Other includes business personal property, possessory interest, boats, penal and escaped assessments.



ADMINISTRATION DIVISION

ASSESSOR'S BUDGET

ACCT. NO.	OBJECT OF EXPENDITURE	1980-1981 BUDGET AMOUNT	1981-1982 BUDGET AMOUNT	1982-1983 BUDGET AMOUNT
0010	Permanent Salaries	\$ 2,053,423	\$ 2,211,739	\$ 2,421,300
0010	Annual Salary Increase	<u>226,720</u>	<u>209,561</u>	<u>329,079</u>
	TOTAL PERM. SALARIES	\$ 2,280,143	\$ 2,421,300	\$ 2,750,379
0020	Temporary Salaries	<u>63,892</u>	<u>103,898</u>	<u>124,219</u>
	TOTAL SALARIES	\$ 2,344,035	\$ 2,525,198	\$ 2,874,598
0601	Fringe Benefits	<u>570,721</u>	<u>585,992</u>	<u>664,756</u>
	TOTAL PERSONNEL COSTS	\$ 2,914,756	\$ 3,111,190	\$ 3,539,354
1001	Professional Services	22,900	20,839	20,839
1110	Use of Employees' Cars	57,600	52,416	57,192
1201	Local Fares	200	180	180
1206	Travel Expense	10,360	9,427	9,427
1218	Repair Office Equipment	2,875	2,681	2,681
1232	Telephone	19,000	17,689	17,689
1233	Postage	23,581	21,951	21,951
1235	Subscriptions	2,500	2,328	2,328
1236	Printing	26,392	24,571	24,571
1241	Rental of Office Equipment	10,403	9,682	9,682
1299	Other Contractual Services	615	576	576
1300	Materials & Office Supplies	6,709	6,255	6,255
3500	Reproduction Services	<u>1,502</u>	<u>1,367</u>	<u>1,367</u>
	TOTAL OF ACCOUNTS	\$ 184,637	\$ 169,962	\$ 174,738
3020	City Attorney	-0-	-0-	26,066
3130	Civil Service Training	-0-	-0-	1,927
3400	Controller Data Processing	<u>303,702</u>	<u>276,369</u>	<u>346,369</u>
	TOTAL PERSONNEL & OTHER ACCOUNTS	<u>\$ 3,403,095</u>	<u>\$ 3,557,521</u>	<u>\$ 4,088,454</u>

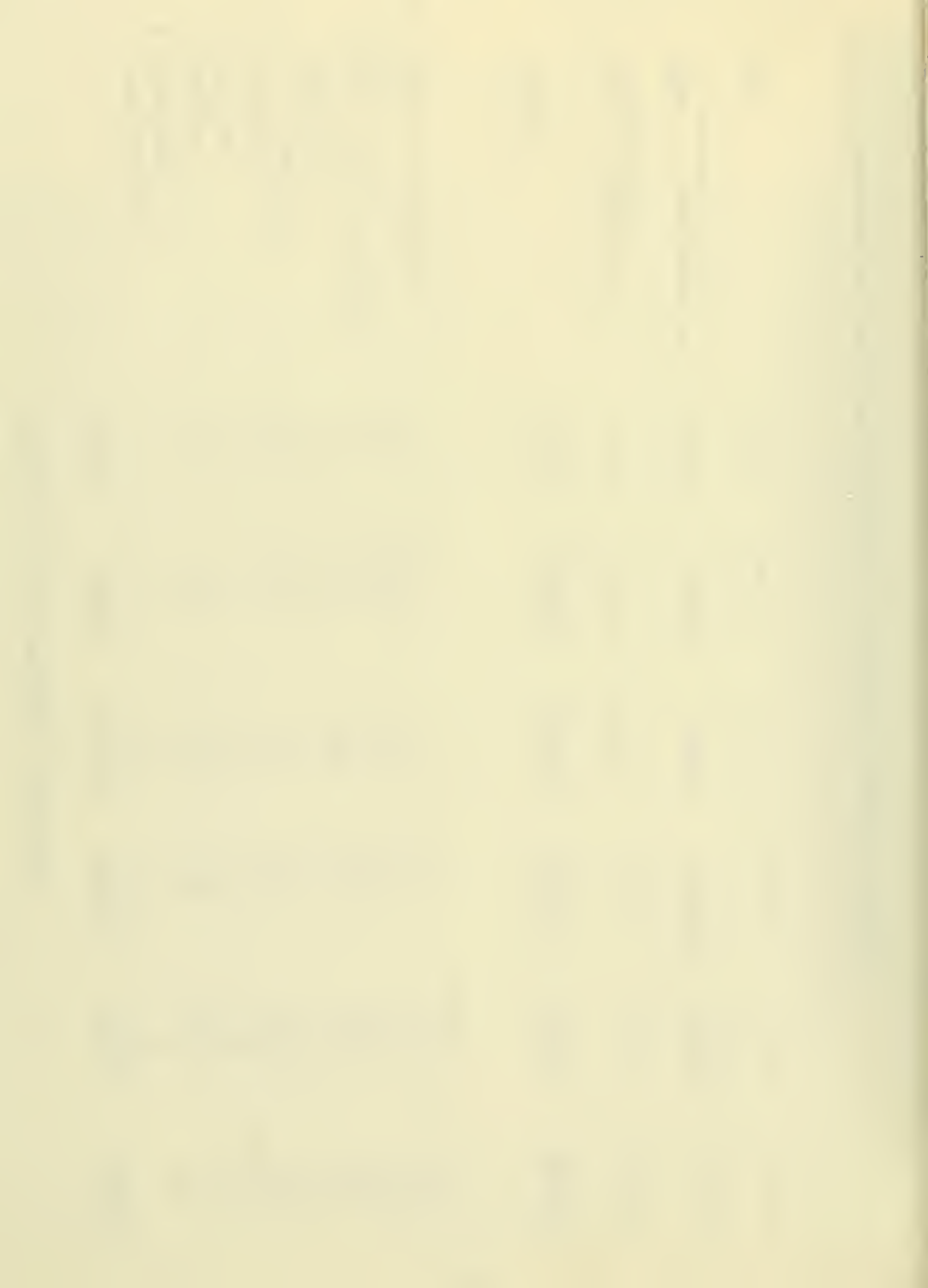


ADMINISTRATION DIVISION

ASSESSOR'S OFFICE PERSONNEL STATISTICS

	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>
1. Administrative	5	4	3	3	3	3
2. Appraisers	47	42	39	38	36	36
3. Auditors	34	28	28	28	27	27
4. Clerical	35	24	20	31	31	31
5. Technical	<u>7</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
6. Total Permanent	128	103	95	105	102	102
7. Temporary	<u>12</u>	<u>10</u>	<u>14</u>	<u>4</u>	<u>8</u>	<u>8</u>
8. Total Budget Positions	140	113	109	109	110	110
9. CETA	<u>8</u>	<u>14</u>	<u>7</u>	<u>5</u>	<u>0</u>	<u>0</u>
10. Total All Positions	148	127	116	114	110	110
<u>Workload</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>
Number of parcels on secured roll:	153,952	154,497	155,685	156,567	157,126	158,089
Number of assessments on the unsecured roll:	<u>36,255</u>	<u>36,045</u>	<u>37,409</u>	<u>35,839*</u>	<u>36,525</u>	<u>37,611</u>
TOTAL	190,207	190,542	193,094	192,406	193,651	195,700

*The 4.2% reduction was due to the elimination of business inventory accounts.



CHARACTERISTICS OF THE
INCREASES IN ASSESSED VALUE * *

	<u>1980-81 to 1981-82</u>	<u>Percent of Total</u>
New construction and alterations	\$ 394,054,662	21.4
Changes in ownership re-appraisals	1,126,456,771	61.2
Two percent inflation factor	<u>321,603,332</u>	<u>17.4</u>
TOTAL	\$1,842,114,765	100.0

	<u>1981-82 to 1982-83</u>	
New construction and alterations	\$ 762,371,764	35.9%
Changes in ownership re-appraisals	1,002,764,787	47.2%
Two percent inflation factor	<u>358,443,614</u>	<u>16.9%</u>
TOTAL	\$2,123,580,165	100.0%

** Locally assessed real property only. State-assessed utility property is not included.

REAL PROPERTY DIVISION

ANNUAL REPORT
REAL PROPERTY DIVISION
1981-82 Assessment Roll

The Real Property Division is responsible, under the California State Constitution, for the assessment of all taxable real property and Possessory Interest in the County for the purpose of determining the Ad Valorem Tax base for all taxing jurisdictions. This involves the process of discovery, appraisal and enrollment.

COMPARISON OF OBJECTIVES IN
1981-82 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
Change of ownership: Review all changes inspect & appraise all not excluded by law.	20,000	19,437
Review 60% of building permit applications, enroll all on property records. Reappraise all those required by law.	15,000	15,731
Review all requests for review, and applications to A.A.B. for reduction in value. Prepare necessary reports.	7,250	5,846
Review, inspect and appraise, all splits, merges, segregations, redemptions, fire damage properties.	2,000	2,318
Review and appraise each possessory interest.	2,300	2,388
Prepare reports for local and state agencies Analyze, correlate and report on data for SBE. Maintain statistical data for State Legislature. Maintain assessment standard procedures for internal audits.	1,600*	1,581*

*Man-hours--Other figures are units of work.

REAL PROPERTY DIVISION
1982-83 Assessment Roll

The Real Property Division enrolled 158,089 parcels of Real Property on the Secured Roll for the 1982-83 assessment year, with a value of:

	<u>Taxable Value</u>
Land	\$ 6,871,056,016
Improvements	<u>\$13,170,771,577</u>
Total	\$20,041,827,593

This is an increase in value over the 1981-82 Assessment Roll of:

	<u>Taxable Value</u>
Land	\$ 655,550,889
Improvements	<u>\$ 1,463,995,937</u>
Total	\$ 2,119,546,826

The Real Property Division's unsecured roll for 1982-83 consisted of 171 parcels. The Full Value of these parcels is:

<u>Taxable Value</u>
\$ 47,741,337

The Possessory Interest roll for 1982-83 consists of 2,084 parcels with a value of:

<u>Taxable Value</u>
\$ 164,436,777

Revenue generated to City and County through the "Estate Search Program"

<u>Tax Dollars</u>
\$ 1,489,214

REAL PROPERTY DIVISION

Our appraisal staff consisted of 1.25 Appraiser-trainee; 9.4 Real Property Appraisers; 15.8 Senior Real Property Appraisers; 4 Principal Real Property Appraisers; 1 Assistant Chief Appraiser; 1 Chief Appraiser.

Under Proposition 13 we are required to reappraise all properties that had

1. A change of ownership
2. A sale
3. New construction, including alterations

The procedures we were mandated to follow were:

1. In all changes of ownership we had to review the entire transfer and in most cases the previous transfer to determine whether or not this particular transfer required a reappraisal or would be excluded from reappraisal. If it required reappraisal the property had to be reappraised to market value based on the market data available.
2. Sales: All properties that sold between March 1, 1981 and February 28, 1982 required reappraisal to market value.
3. All property newly constructed during the same time period required an appraisal to market value. Any property that has had alterations which have added area, changed the use, or resulted in an extension of the economic life, is included in the term "New Construction." The inclusion of alterations as new construction means that each application for alteration require a review and a determination as to whether it would require a physical inspection, and a reappraisal.

WORKLOAD JULY 1, 1981 - JUNE 30, 1982

1. 11,762 assessment notices were mailed out the first of July 1981. As a result we received several thousand calls, by phone or in person. The staff was able to satisfy the majority of these taxpayers regarding the appraised value we established for their property. As a result we received only 1,500 requests requiring a full review. Again this confirms our contention

that if given time and man-power initially to complete a full appraisal on all mandated appraisals, it is much easier to defend our estimate of value. The property owner is much more satisfied and we have fewer requests for review as well as fewer applications for reduction in value through the Assessment Appeals Board.

2. We had approximately 19,500 changes of ownership.
 - A. Approximately 50% are sales and require a re-appraisal to market value.
 - B. The other 50% are changes of ownership without a sale. These require a close analysis to determine whether or not they would be excluded from reappraisal. If they require reappraisal the staff must determine the market value of each property based on the data available from the properties that have actually sold.
3. Application for permits for alterations or new construction through the Department of Public Works amounted to 15,731. This is 52% of the 30,249 applications issued by the Central Permit, Electrical and Plumbing departments. Some of these are duplications for different kinds of work on the same building project.

We are continuing to work with the Department of Public Works regarding these applications. Constitutional changes since Proposition 13 require that the Assessor receive a copy of these applications. It is of the utmost importance that this be accomplished. First, the law requires that new construction be appraised and enrolled by the Assessor. Secondly, and of equal importance, the added value to the assessment roll is very significant as shown by this year's increase to the roll for new construction in an amount in excess of \$750,000,000.

It is important to note that all this information was gathered solely through our own efforts and at considerable cost of many man-hours. The applications that are available are picked up by one of our assessment clerks, duplicated and then returned to Central Permit Bureau. Other sources of discovery of new construction are accomplished by long, diligent search-field inspections, contact with public, recorded deeds of trust, and recorded permit applications.

REAL PROPERTY DIVISION

4. At the same time our staff reviewed all parcels involved with a Possessory Interest. This involved 2,084 parcels. Each lease was reviewed and any necessary corrections were made for the 1982-83 Assessment Roll. The Real Property unsecured roll consisted of 171 items.
5. The Assessment Appeals Board received 471 applications for reduction in Full Value. Of those filed 33% were granted a reduction.

Filed	471
Heard	458
Reduced	235
Increased	3
Denied	114
Withdrawn	51
No Shows	58

Total Full Value of applications filed	\$405,992,561
Amount of reduction in Full Value	\$ 29,648,837
Amount of increase of Full Value	\$ 10,816,182

6. Proposition 13 requires the Assessor to reappraise a change in ownership caused by a death of a property owner. The date of reappraisal must be the date of death. We initiated an "Estate Search Program", to search probate filings and advertised court sales, through the "Edwards Abstract" and "The Recorder", to insure mailing of a request for a change in ownership statement due to death of property owner.

The objective of the program is to promptly enroll, on secured roll, the assessment caused by the required reappraisal; and to eliminate the necessity of enrolling escape assessments. This will protect the City and County from a loss in tax revenue.

Frequently, property in an estate is sold by the estate prior to the time the Assessor has been notified by the recording of the decree of distribution. By the time the Assessor can act on the reappraisal the estate has been closed. This necessitates enrollment of an escape assessment on the unsecured roll which has a very real potential for loss in revenue to the City and County.



This program has been in effect for just over a year. It has proven most successful. We have been able to promptly enroll most changes that have occurred and also enroll most escapes for the previous year's roll prior to the estate being closed. It is difficult to measure the number of transfers we would have picked up through other methods. However, the amount of tax dollars generated to the City and County is significant when compared to that generated the previous year:

Tax Dollars this year	\$1,489,000
Tax Dollars past year	<u>378,500</u>
Increase	\$1,110,500



PERSONAL PROPERTY DIVISION



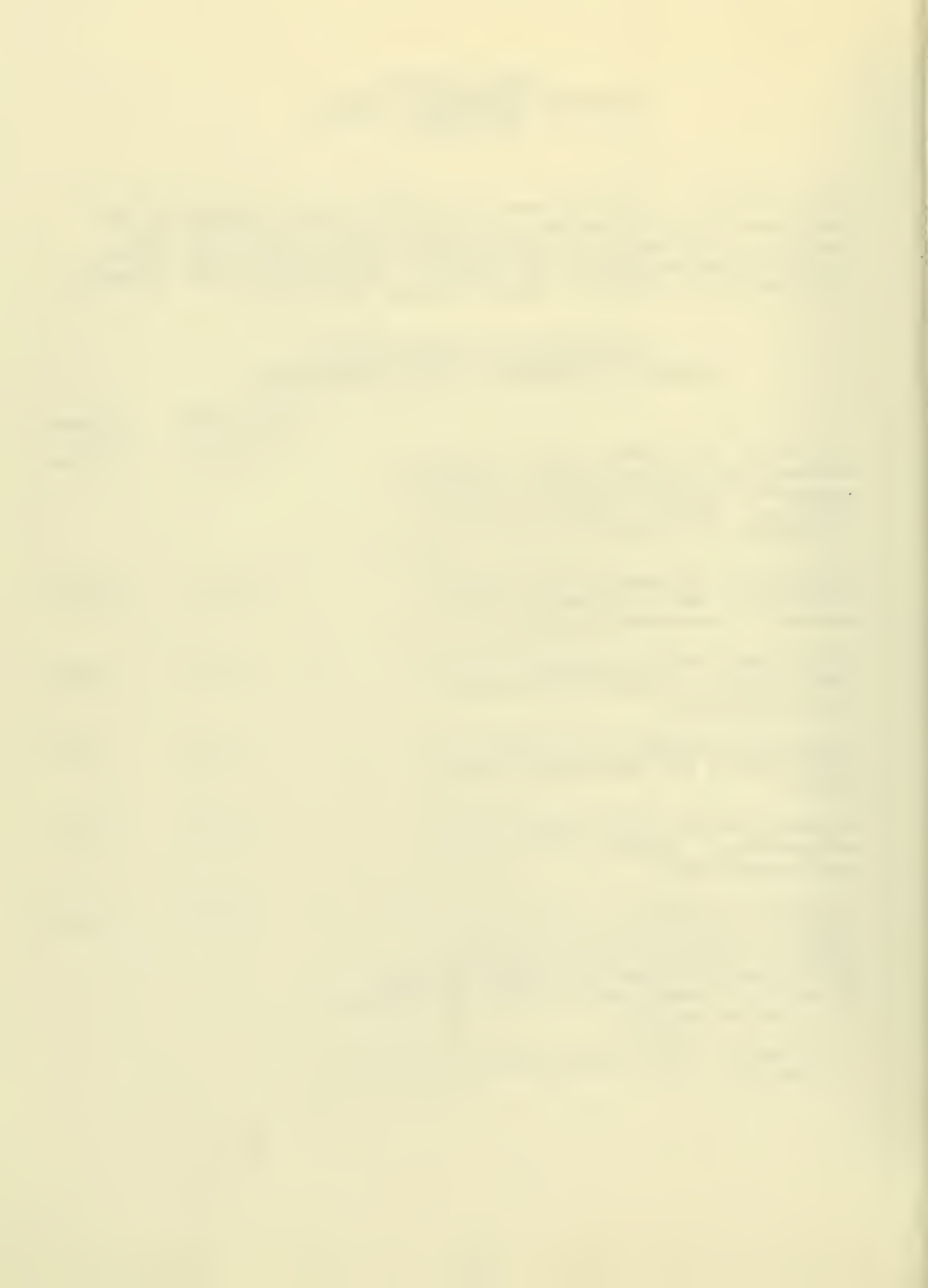
ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1981-1982

This Division, in accordance with State Law, provides for the assessment of personal property and trade fixtures for the purpose of determining the Ad Valorem tax base for all local taxing jurisdictions in the county. This involves the process of discovery, auditing, appraising and enrollment.

COMPARISON OF OBJECTIVES IN
1981-82 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
To review and update 55,000 business situses for new businesses, change of ownership and eligibility for direct billings. Prepare data for 6000 corrections for office files & computer.	55,000	53,140
To review & process 43,000 business assessments for enrollment on the secured & unsecured assessment rolls.	43,000	42,248
To perform, review & approve 4,500 field audits & appraisals, mandatory & non-mandatory.	4,500	4,662
Prepare and defend all appeals to be heard before the Assessment Appeals Board.	144	144
Review & enroll 2,400 taxable boat assessments. Examine all claims for boat exemptions.	2,400	2,743
To prepare reports for local and state agencies; to analyze, correlate & report on data for SBE; to maintain statistical data for state legislature; to maintain assessment standard procedures for internal audits.	1,700*	1,780*

* Man-hours. All other figures are units of work.



PERSONAL PROPERTY DIVISION

1981-82 FISCAL YEAR

This division processed and enrolled 47,061 assessments on the 1982-83 Secured and Unsecured Assessment Rolls with the following market values:

Other Personal Property	\$ 1,177,051,550
Fixtures (Improvements)	1,313,913,907
Vessels	<u>52,345,824</u>
	\$ 2,543,311,281

The 144 appeals filed with the Assessment Appeals Board on items assessed by the Personal Property Division resulted in:

Reductions	45
Denials	78
Withdrawals	9
Penalty only waivers	12
Postponements	<u>0</u>
Total	144

At present, our permanent valuation staff consists of 11 personal property auditors (including one (1) on special assignment with the Real Property division), 9 senior personal property auditors, 4 principal property auditors, 1 assistant chief property auditor and 1 division chief.

The production and deployment of the auditing-valuation personnel is presented in the following pages.

PERSONAL PROPERTY DIVISION

COMPARATIVE YEARLY PRODUCTION REPORT

DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>
<u>Field Audits & Appraisals</u>	1,740	1,960	1,793	1,947
<u>Other Work Covered by Scope of Position:</u>				
Assessing Statements	1,143	856	789	645
Up-Date Field Books	458	434	520	540
Auditor & Senior Review	563	444	477	558
Petroleum Industry	89	31	31	
Apartments & Rentals	13)			
Consigned Merchandise	181)	179	170	179
<u>Work Equivalent to Scope of Position but out of Classification</u>	103	47	117	17
<u>Instruction and Training Program</u>	<u>77</u>	<u>90</u>	<u>90</u>	<u>82</u>
<u>Total Auditor Performance Time</u>	4,367	4,041	3,987	3,968
<u>Other "Man-Days" not Covered Above:</u>				
Supervision	988	933	923	932
Vacation & Holidays	333	331	341	458
Sick Pay	273	329	547	299
Administrative Leave	<u>43</u>	<u>154</u>	<u>107</u>	<u>46</u>
Total "Man-Days":	6,004	5,788	5,755	5,703



PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>
<u>Total Assesseees</u>	4,471	4,413	4,694	4,591
<u>Total No. of Audits & Appraisals Completed</u>	5,821	6,098	6,352	6,166
"Man-Days" Applicable Thereto	1,740	1,960	1,793	1,947
Average Audits per "Man-Day"	3.3	3.1	3.8	3.2
<u>Mandatory Assesseees</u>	433	480	375	340
<u>Mandatory Audits & Appraisals Completed</u>	1,687	1,937	1,838	1,717
"Man-Days" Applicable Thereto	1,211	1,462	1,446	1,459
Average Audits per "Man-Day"	1.4	1.3	1.3	1.2
<u>Other Assesseees</u>	4,038	3,933	4,319	4,251
<u>Other Audits & Appraisals Completed</u>	4,134	4,161	4,514	4,449
"Man-Days" Applicable Thereto	529	498	347	488
Average Audits/Appraisals per "Man-Day"	7.8	8.4	13.0	9.1
<u>Penal Assessments:</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>
Direct Bill Assessments	1,235	829	1,315	2,178
Assessments Computed on Prior Values	2,651	1,917	1,539	981
New Business Penals	<u>3,457</u>	<u>2,783</u>	<u>2,998</u>	<u>2,598</u>
Total	7,343	5,529	5,852	5,757

THE HISTORY OF THE
CITY OF BOSTON

Year	Event	Page
1630	First settlement of Boston	1
1634	First church organized	2
1635	First school established	3
1636	First public house	4
1637	First printing press	5
1638	First public library	6
1639	First public market	7
1640	First public hospital	8
1641	First public school	9
1642	First public church	10
1643	First public office	11
1644	First public court	12
1645	First public prison	13
1646	First public jail	14
1647	First public workhouse	15
1648	First public almshouse	16
1649	First public hospital	17
1650	First public school	18
1651	First public church	19
1652	First public office	20
1653	First public court	21
1654	First public prison	22
1655	First public jail	23
1656	First public workhouse	24
1657	First public almshouse	25
1658	First public hospital	26
1659	First public school	27
1660	First public church	28
1661	First public office	29
1662	First public court	30
1663	First public prison	31
1664	First public jail	32
1665	First public workhouse	33
1666	First public almshouse	34
1667	First public hospital	35
1668	First public school	36
1669	First public church	37
1670	First public office	38
1671	First public court	39
1672	First public prison	40
1673	First public jail	41
1674	First public workhouse	42
1675	First public almshouse	43
1676	First public hospital	44
1677	First public school	45
1678	First public church	46
1679	First public office	47
1680	First public court	48
1681	First public prison	49
1682	First public jail	50
1683	First public workhouse	51
1684	First public almshouse	52
1685	First public hospital	53
1686	First public school	54
1687	First public church	55
1688	First public office	56
1689	First public court	57
1690	First public prison	58
1691	First public jail	59
1692	First public workhouse	60
1693	First public almshouse	61
1694	First public hospital	62
1695	First public school	63
1696	First public church	64
1697	First public office	65
1698	First public court	66
1699	First public prison	67
1700	First public jail	68
1701	First public workhouse	69
1702	First public almshouse	70
1703	First public hospital	71
1704	First public school	72
1705	First public church	73
1706	First public office	74
1707	First public court	75
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1709	First public jail	77
1710	First public workhouse	78
1711	First public almshouse	79
1712	First public hospital	80
1713	First public school	81
1714	First public church	82
1715	First public office	83
1716	First public court	84
1717	First public prison	85
1718	First public jail	86
1719	First public workhouse	87
1720	First public almshouse	88
1721	First public hospital	89
1722	First public school	90
1723	First public church	91
1724	First public office	92
1725	First public court	93
1726	First public prison	94
1727	First public jail	95
1728	First public workhouse	96
1729	First public almshouse	97
1730	First public hospital	98
1731	First public school	99
1732	First public church	100
1733	First public office	101
1734	First public court	102
1735	First public prison	103
1736	First public jail	104
1737	First public workhouse	105
1738	First public almshouse	106
1739	First public hospital	107
1740	First public school	108
1741	First public church	109
1742	First public office	110
1743	First public court	111
1744	First public prison	112
1745	First public jail	113
1746	First public workhouse	114
1747	First public almshouse	115
1748	First public hospital	116
1749	First public school	117
1750	First public church	118
1751	First public office	119
1752	First public court	120
1753	First public prison	121
1754	First public jail	122
1755	First public workhouse	123
1756	First public almshouse	124
1757	First public hospital	125
1758	First public school	126
1759	First public church	127
1760	First public office	128
1761	First public court	129
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1763	First public jail	131
1764	First public workhouse	132
1765	First public almshouse	133
1766	First public hospital	134
1767	First public school	135
1768	First public church	136
1769	First public office	137
1770	First public court	138
1771	First public prison	139
1772	First public jail	140
1773	First public workhouse	141
1774	First public almshouse	142
1775	First public hospital	143
1776	First public school	144
1777	First public church	145
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1782	First public workhouse	150
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1791	First public workhouse	159
1792	First public almshouse	160
1793	First public hospital	161
1794	First public school	162
1795	First public church	163
1796	First public office	164
1797	First public court	165
1798	First public prison	166
1799	First public jail	167
1800	First public workhouse	168
1801	First public almshouse	169
1802	First public hospital	170
1803	First public school	171
1804	First public church	172
1805	First public office	173
1806	First public court	174
1807	First public prison	175
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1809	First public workhouse	177
1810	First public almshouse	178
1811	First public hospital	179
1812	First public school	180
1813	First public church	181
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1815	First public court	183
1816	First public prison	184
1817	First public jail	185
1818	First public workhouse	186
1819	First public almshouse	187
1820	First public hospital	188
1821	First public school	189
1822	First public church	190
1823	First public office	191
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1826	First public jail	194
1827	First public workhouse	195
1828	First public almshouse	196
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1831	First public church	199
1832	First public office	200
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1834	First public prison	202
1835	First public jail	203
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1872	First public workhouse	240
1873	First public almshouse	241
1874	First public hospital	242
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1903	First public church	271
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1911	First public school	279
1912	First public church	280
1913	First public office	281
1914	First public court	282
1915	First public prison	283
1916	First public jail	284
1917	First public workhouse	285
1918	First public almshouse	286
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1954	First public almshouse	322
1955	First public hospital	323
1956	First public school	324
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1958	First public office	326
1959	First public court	327
1960	First public prison	328
1961	First public jail	329
1962	First public workhouse	330
1963	First public almshouse	331
1964	First public hospital	332
1965	First public school	333
1966	First public church	334
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1978	First public prison	346
1979	First public jail	347
1980	First public workhouse	348
1981	First public almshouse	349
1982	First public hospital	350
1983	First public school	351
1984	First public church	352
1985	First public office	353
1986	First public court	354
1987	First public prison	355
1988	First public jail	356
1989	First public workhouse	357
1990	First public almshouse	358
1991	First public hospital	359
1992	First public school	360
1993	First public church	361
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1995	First public court	363
1996	First public prison	364
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2048	First public office	416
2049	First public court	417
2050	First public prison	418
2051	First public jail	419
2052	First public workhouse	420
2053	First public almshouse	421
2054	First public hospital	422
2055	First public school	

PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1981-1982

	<u>NUMBER OF ASSESSEES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF				
OUT-OF-STATE	48	198	\$ 7,172,060	\$ 122,134
LOCAL AUDITS	398	1,789	62,868,211	967,067
PENAL AND DIRECT BILL INVESTIGATIONS, APPRAISALS & REVALUATIONS	4,069	4,069		
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>76</u>	<u>110</u>	<u>4,254,529</u>	<u>59,266</u>
SUB-TOTAL	4,591	6,166	\$74,294,800	\$1,148,467
CONTRACT AUDITS	<u>71</u>	<u>373</u>	<u>9,117,198</u>	<u>159,163</u>
TOTAL	4,662	6,539	\$83,411,998	\$1,307,630

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT OF COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Tax Dollar Recovery</u>
1970-1971	\$ 892,326
1971-1972	1,264,398
1972-1973	1,295,767
1973-1974	790,319
1974-1975	1,137,074
1975-1976	1,493,235
1976-1977	1,259,042
1977-1978	1,080,282
1978-1979	1,326,210
1979-1980	1,150,146
1980-1981	1,222,912
1981-1982	1,307,630



PERSONAL PROPERTY DIVISION

MARINE DIVISION

PRODUCTION REPORT 1981 - 1982

1982 Field Book - Vessels to July 24, 1982	6,544
Less: Documented Vessels Out of County	<u>3,512</u>

Net for San Francisco	<u>3,032</u>
-----------------------	--------------

1982 Assessments:

Direct Bills	879
4% Bills	149
Normal Bills	1,715
Unidentified, Follow-ups	<u>289</u>
	<u>3,032</u>

Vessel Records Processed (DMV, CG, Owners):

New Boats Added	1,496
EDP Changes	1,209
Boats Deleted	<u>1,427</u>
	<u>4,132</u>



TECHNICAL AND ASSESSMENT SERVICES DIVISION

ANNUAL REPORT
TECHNICAL AND ASSESSMENT
SERVICES DIVISION
1981-1982

The responsibilities of the Technical and Assessment Services Division are to maintain the Assessment Roll, provide for an up-to-date computer information system, and to administer exemptions. These responsibilities are further broken down as follows:

Maintain and correlate Assessment Roll; enter all data from divisions into computer. Maintain and update records, record transfers of ownership, change of address, lot cuts and mergers. Update SBE map register, process Personal Property declaration books, maintain and control Roll Alpha Index for secured and unsecured rolls, Personal Property Exemption Register, Business Property Register, etc. Administer the homeowner exemption. Process and verify eligibility and amount of exemption on Church, Welfare, School and Veteran Exemptions. Handle telephone calls and visits from taxpayers, realtors, other departments of the City and other Counties. Inspection of premises to substantiate exemptions.

COMPARISON OF OBJECTIVES IN
1981-82 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
TO INPUT VIA COMPUTER, 20,000 new ownership entries, 30,000 mailing addresses, 100,000 statistical entries, 16,000 valuations, 2,000 new parcels, etc. to produce Assmt. Roll July 1	168,000	157,200
Error rate for above	2%	.5%
TO INPUT VIA COMPUTER, new values & changes in 55,000 business property accounts to produce Assmt. Roll July 1, check & balance 100% of values for these 55,000 accounts.	55,000	53,140
Error rate for above	2%	1.25%
TO DETERMINE ELIGIBILITY OF EXEMPTIONS, make 600 onsite inspections.	600	594
Process claims for 98,000 exemptions allowed by State law for Assmt. Roll July 1.	98,000	97,561



TECHNICAL SERVICES DIVISION

	<u>Objectives</u>	<u>Actual</u>
TO PROVIDE ASSESSOR'S INFORMATION to the general public, business, other city departments, etc. via counter & telephone for 240,000 phone calls & 70,000 counter inquiries.	310,000+	308,000
Average response time for above, in minutes	2.00	2.00
TO MAINTAIN A CURRENT SET of block books delineating all taxable real property, condo conversions, 1,500 new lots, 180 deleted lots, 150 subdivision maps, 25 parcel maps.	1,955	1,782

PERSONNEL UTILIZATION

A total 4,160 Man Days was available for the period of 7-1-81 to 6-30-82.

OPERATIONS FUNCTIONS

% OF MAN DAYS/YR.

E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners Exemptions	15%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	8%
Unsecured Roll Preparation	4%
Real Estate Ownership File	14%
Mail Address File	4%
Drafting	10%
	100%

	<u>MAN-DAYS</u>
VACATION	219
SICK PAY	217
SICK LEAVE	16
COMPENSATORY TIME	8

Net Man Days/Yr = 3,700



SECURED ROLL

1981-82 - 157,126 Parcel Count
 1982-83 - 158,089 Parcels

New Subdivision Maps Processed:	39 Total of 765 new lots
Parcel Maps Nos. Extended and Verified:	104 Total of 261 new lots

Segregation (Parcel Cuts for Taxation) 14
 Section 2821, Revenue & Taxation Code

OWNERSHIP TRANSFERS

New Lots	1,301
Deleted Lots	338
Changed Lots (Daily)	11,604
Total Lot Changes (New & Deletes)	13,264
Property Sales	7,646
Total Papers Picked up from Recorder	31,169



1982
UNSECURED ROLL

VALUATION

DIRECT BILLS - MARCH 1-FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS.</u>	<u>FIXED IMPTS.</u>	<u>P.P. OTHER</u>
16,624	-0-	\$ 28,531,482	\$ 17,860,402	\$ 53,304,785

JULY 1ST ROLL - FULL VALUE

16,352	\$70,748,069	\$115,109,925	\$ 951,135,697	\$ 746,938,550
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TOTALS - FULL VALUE

32,976	\$70,748,069	\$143,641,407	\$ 968,996,099	\$ 800,243,335
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SECURED VALUATIONS

NUMBER OF CHANGES IN FULL VALUE IN REAL ESTATE	10,396
---	--------

TOTAL INCREASE IN FULL VALUE REAL ESTATE IN THE 1982-83 ASSESSMENT	\$2,119,546,826
---	-----------------



CORRECTIONS TO ASSESSMENT ROLLS

	DECREASE	INCREASE
REAL ESTATE CHANGES	423	308
PERSONAL PROPERTY	904	0
	DENIED	EXTENDED
HOMEOWNERS EXEMPTION	674	150
VETERANS EXEMPTION	0	1
MISCELLANEOUS EXEMPTIONS	10	30

ASSESSMENT SERVICES

Section processes claims for statutory exemptions (Church, Welfare, Homeowners, Veterans) and supplies assessment information to public.

Full-time staff: 6 employees Total Work days 1,560

Work-day Allocation:

Processing Exemptions Claims	34%
Telephone Switchboard	16%
Maintenance of Public Records	1%
Public Information & Counter Service	<u>49%</u>
	100%
Vacation	75 days
Sick Pay	45 days
Sick Leave	<u>8 days</u>
	128 days

Work Days Available

1,432



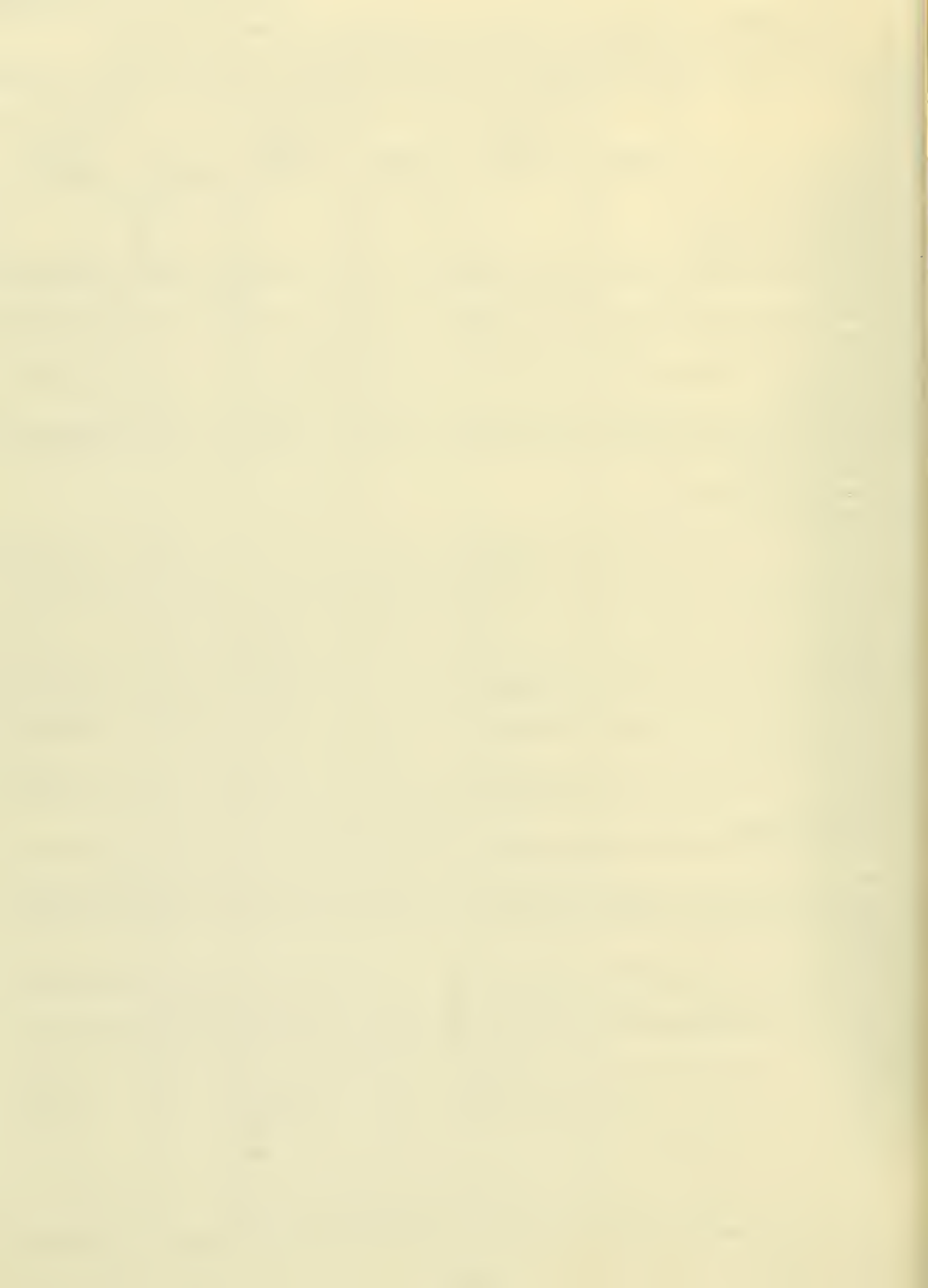
ROLL YEAR STATISTICS REAL ESTATE BY CLASS

CLASS	DESCRIPTION	FARCEL COUNT	UNITS	LAND CV	IMPS CV	REAL ESTATE FULL CASH VALUE
A	APARTMENTS	13,107	134,432	1,034,929,278	2,409,169,946	3,444,099,224
B	BANKS	136		51,944,272	79,377,476	131,321,748
C	COMMERCIAL STORES	3,012		468,731,814	554,070,628	1,022,802,442
C-1	SHOPPING CENTER	4		7,868,566	15,360,688	27,229,274
D	DWELLINGS	94,819	98,891	2,275,825,958	3,415,201,840	5,691,027,788
E	SCHOOLS	216		39,197,086	120,969,193	160,166,219
F	FLATS & DUPLEX	22,050	50,043	770,539,250	1,276,679,669	2,047,218,919
F-2	FLAT & STORE	2,707	9,447	120,159,913	177,692,942	297,852,855
G	GARAGES (COMMERCIAL)	357		96,861,025	63,479,138	160,340,163
H-1	HOTELS - 1ST CLASS	34	8,205	98,117,052	390,958,016	489,170,058
H-2	HOTELS - OTHER	662	9,228	103,959,281	150,992,987	234,948,218
I	INDUSTRIAL	2,861		290,441,079	397,424,900	687,865,979
M	MOTELS	92	3,594	33,119,967	50,996,905	84,116,892
N-1	HOSPITALS	40		26,290,091	203,465,942	229,756,033
N-2	CONVALESCENT HOMES, NURSING HOMES	65		12,705,622	55,546,825	64,252,447
O	OFFICE BUILDINGS	1,064		728,604,765	2,912,596,900	3,641,201,665
P	PUBLIC BUILDINGS (GOVERNMENT)	519		1,942,323	95,590	2,037,913
S	GAS STATIONS	291		33,496,209	8,538,560	42,032,799
T	THEATRES	54		11,461,872	6,905,891	18,367,763
U	CLUBS, LODGES, FRATERNAL ORGANIZATIONS	132		29,649,543	38,396,361	68,045,904
V	VACANT	7,701		188,467,921	11,218,303	199,686,224
W	CHURCHES, CONVENTS, RECTORIES	527		51,800,153	150,022,890	201,823,043
X	MISCELLANEOUS	1,035		99,760,185	40,254,017	140,014,202
Y	PORT COMMISSION PROPERTY	52				
Z	CONDOMINIUM	6,516	6,516	289,315,850	636,511,824	925,827,674
	INCOMPLETE STATISTICS	36		5,818,901	803,106	6,622,007
TOTAL		159,089	320,356	6,871,056,016	13,170,771,577	20,041,827,593

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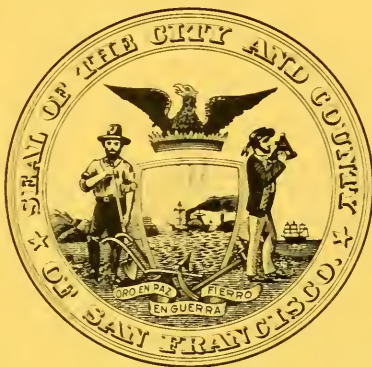
**TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS**

LINE NO.	TYPE	SECURED		UNSECURED		TOTAL	
		NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY
	WELFARE AND RELIGIOUS PROPERTIES (Const., Art. XIII, Sec. 4b) Private and Parochial schools of less than collegiate grade.	214	115,962,088	2	24,722	216	115,986,810
	Hospitals	86	327,778,528	1	1,145	87	327,779,673
	Other religious and charitable properties	523	244,714,403	84	2,591,061	607	247,305,464
	Religious properties (R & TC, Sec. 20*)	371	106,043,510	5	40,412	376	106,083,922
	ALL OTHER PROPERTIES (Const., Art. XIII) Homes of totally disabled and blind veterans (Sec. 4a) Not over \$40,000	78	2,429,285	-	-	78	2,429,285
	Over \$40,000	22	1,156,527	-	-	22	1,156,527
	Other veterans' properties (Sec. 3, v, p, q, r)	9	33,520	7	15,260	16	48,780
	Total veterans' properties (line 5 plus line 6)	109	3,619,332	7	15,260	116	3,634,592
	Churches (Sec. 3f & 4d)	179	27,797,491	2	42,725	181	27,840,216
	Privately owned colleges (Sec. 3e)	44	34,201,021	1	17,425	45	34,218,446
	Low valued property (Sec. 7) (See instructions)	-	-	-	-	-	-
	Totals lines 1-6 & 8-10	1,526	860,116,373	102	2,732,750	1,628	862,849,123
	REIMBURSABLE EXEMPTIONS Homeowners' (Sec. 218, R & TC)	95,881	670,843,535	31	204,100	95,912	671,047,635
	Business inventories (Sec. 219)	-	-	-	-	-	-
	Excluded above Cemetery	1	98,176	-	-	1	98,176
	Other (Specify)	19	6,022,068	1	57,400	20	6,079,468



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City and County of San Francisco

ASSESSOR'S OFFICE



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ANNUAL REPORT

Fiscal Year **1982-1983**



SAMUEL DUCA, M.A.I.
ASSESSOR

November 14, 1983

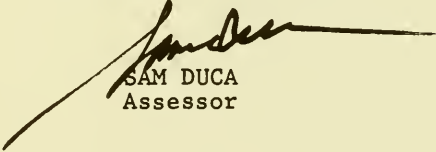
Honorable Dianne Feinstein
Mayor of San Francisco
Room 200, City Hall
San Francisco, Ca. 94102

Dear Mayor Feinstein:

We are pleased to furnish you the Annual Report of the Assessor's Office, City and County of San Francisco, for the fiscal year 1982-83.

The Report includes a review of the activities of this office with accompanying statistical information.

Respectfully submitted,



SAM DUCA
Assessor

SD:yb

A N N U A L R E P O R T
A S S E S S O R ' S O F F I C E
C I T Y & C O U N T Y O F S A N F R A N C I S C O

1982 - 1983

November 14, 1983

SAM DUCA
ASSESSOR

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ANNUAL REPORT

1982-83

The 1982-83 assessment roll reflects the fifth full year of operation under Proposition 13 (Article XIII A of the State Constitution), which has caused major changes in assessment practices and property tax revenues in California. There have been numerous laws passed by the State Legislature interpreting Proposition 13 and many rules and regulations issued by the State Board of Equalization to implement this legislation. It is also noted that there have been a significant number of Superior Court and Supreme Court decisions affecting property tax administration under Article XIII A during the past five years. It is our belief that these changes in property tax administration were well established in 1982-83, which resulted in a relatively stable year for producing the current assessment roll.

The State Legislature in 1983 passed Senate Bill 813 and Assembly Bill 399, both signed by the Governor, which will completely change the real property tax administration system once again. The purpose of this legislation was to produce additional property tax revenue by a new system of accelerated appraisal and supplemental assessments, eliminating the March 1 lien date and substituting a floating lien date for all property that may be subject to reappraisal. This new system could result in the same property receiving from three to six tax bills a year under different circumstances, with three to six different delinquent dates. This legislation became effective

in July, 1983, but because of the time necessary for the development of computer software and supplemental budget requirements, the practices mandated by the legislation will not be activated until January 1, 1984.

This office has been fortunate in receiving a 100% maintenance budget for 1982-83 and it is the first time since the passage of Proposition 13 that we have had no significant reduction in our budget. Consequently, the Assessor's Office met all of its budget requirements under the MBO (Management by Objectives) goals, which are detailed in the Division Reports. It is further noted that the City and County of San Francisco has had an increase in the assessment roll in excess of 12% for each of the past two years, which is among the highest of all California counties.

While this office has achieved a high level of efficiency and productivity, there are still some operational problems involving the processing of building permit applications, the need for software to increase computer capabilities, and the large number of temporary personnel on our staff as of June 30, 1983. However, it appears that these problems will be solved during 1983-84.

Article XIII A of the State Constitution, which caused major changes in assessment practices and property tax revenues, was adopted in June, 1978. The table below indicates the effect of Proposition 13 on property tax revenue in San Francisco.



THE EFFECT OF PROPOSITION 13
ON PROPERTY TAX REVENUE
IN SAN FRANCISCO

<u>Year</u>	<u>Assessed Value of Taxable Property</u>	<u>Tax Rate (Per \$100 of Assessed Valuation)</u>	<u>Effective Tax Rate On Full Assessed Value</u>	<u>Estimated Property Tax Revenue</u>
1977-78	\$14,724,371,404	\$11.70	2.925%	\$435,240,000
<u>Proposition 13</u>				
1978-79	\$15,926,312,244	\$5.06	1.265%	\$231,051,000
1979-80	17,434,385,796	4.97	1.2425%	217,066,000
1980-81	18,350,584,092	4.92	1.23%	225,907,000
1981-82	20,316,708,761	1.19	1.19%	242,399,000
1982-83	23,424,381,385	1.17	1.17%	274,527,000
1983-84	26,165,905,693	1.15	1.15%	300,907,915

Even though these figures show a substantial increase in assessed value, we have found a softening of our commercial demand for office space. However, because of the decrease in interest rates, we have seen an increased demand for residential property. During the past five years, we have been fortunate in the City and County of San Francisco to have had a dynamic commercial development program. It is for this reason that we have experienced a significant increase in the assessed value of property, which resulted in increased property tax revenue.



We still believe that the serious effect of Proposition 13 on Home Rule, or the ability of local governments to decide their own policy priorities for vital services needed by each community, with the necessary taxing authority to implement these priorities, has not been abated. There have been recent Supreme Court decisions expanding local taxing authority to some degree, but a clear statement on the State level of the minimal rights required for the financial survival of local government is still required.



SAM DUCA
Assessor



ADMINISTRATION DIVISION

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1983-84 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 22,843,934,842
Total Tangible Unsecured	2,562,751,683
Total Escaped Unsecured	<u>179,597,568</u>
Total Tangible	\$ 25,586,284,093
Penal Assessments	<u>14,904,257</u>
Total Locally Assessed Valuation Prior to Exemptions	\$ 25,601,188,350
State Assessed Property	<u>1,792,027,320</u>
Total Local and State Assessed Property Prior to Exemptions	\$ 27,393,215,670

Exemptions 1983-84

Homeowners qualifying for \$7,000 Assessed Value Exemption (95,011)	\$ 671,807,538
(Homeowners Exemption property tax equivalent is reimbursed to the City by the State of California)	
Assessed Value of Constitutional Exemptions (Veterans, Welfare, Charitable, etc.)	979,814,190

Tax Revenue 1983-84

Ad Valorem Tax Revenue	\$ 301,000,000
Percentage of Total Resources	16.9%
Assessor's 1982-83 Budget Expenditures	4,088,454
Administrative Cost	1.36%



ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1982-83 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 6,616,855,472	29.1
Multi-Family	5,491,318,143	24.1
Commercial, Industrial and Other*	<u>10,611,542,005</u>	<u>46.8</u>
TOTAL	\$22,719,715,620	100.0
Prior to Exemptions, State assessed property not included		

1983-84 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 7,148,006,031	27.9
Multi-Family	5,797,761,492	22.7
Commercial, Industrial and Others*	<u>12,655,420,827</u>	<u>49.4</u>
TOTAL	\$25,601,188,350	100.0
Prior to Exemptions, State assessed Property not included		

*Other includes business personal property, possessory interest, boats, penal and escaped assessments.

THE HISTORY OF THE

REPUBLIC OF THE UNITED STATES

1776	DECLARATION OF INDEPENDENCE	1776
1787	CONSTITUTION	1787
1791	DECLARATION OF RIGHTS	1791
1794	NEUTRALITY PROCLAMATION	1794
1796	DECLARATION OF SENTIMENT	1796
1798	DECLARATION OF SENTIMENT	1798
1800	DECLARATION OF SENTIMENT	1800
1802	DECLARATION OF SENTIMENT	1802
1804	DECLARATION OF SENTIMENT	1804
1806	DECLARATION OF SENTIMENT	1806
1808	DECLARATION OF SENTIMENT	1808
1810	DECLARATION OF SENTIMENT	1810
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1884	DECLARATION OF SENTIMENT	1884
1886	DECLARATION OF SENTIMENT	1886
1888	DECLARATION OF SENTIMENT	1888
1890	DECLARATION OF SENTIMENT	1890
1892	DECLARATION OF SENTIMENT	1892
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1904	DECLARATION OF SENTIMENT	1904
1906	DECLARATION OF SENTIMENT	1906
1908	DECLARATION OF SENTIMENT	1908
1910	DECLARATION OF SENTIMENT	1910
1912	DECLARATION OF SENTIMENT	1912
1914	DECLARATION OF SENTIMENT	1914
1916	DECLARATION OF SENTIMENT	1916
1918	DECLARATION OF SENTIMENT	1918
1920	DECLARATION OF SENTIMENT	1920
1922	DECLARATION OF SENTIMENT	1922
1924	DECLARATION OF SENTIMENT	1924
1926	DECLARATION OF SENTIMENT	1926
1928	DECLARATION OF SENTIMENT	1928
1930	DECLARATION OF SENTIMENT	1930
1932	DECLARATION OF SENTIMENT	1932
1934	DECLARATION OF SENTIMENT	1934
1936	DECLARATION OF SENTIMENT	1936
1938	DECLARATION OF SENTIMENT	1938
1940	DECLARATION OF SENTIMENT	1940
1942	DECLARATION OF SENTIMENT	1942
1944	DECLARATION OF SENTIMENT	1944
1946	DECLARATION OF SENTIMENT	1946
1948	DECLARATION OF SENTIMENT	1948
1950	DECLARATION OF SENTIMENT	1950
1952	DECLARATION OF SENTIMENT	1952
1954	DECLARATION OF SENTIMENT	1954
1956	DECLARATION OF SENTIMENT	1956
1958	DECLARATION OF SENTIMENT	1958
1960	DECLARATION OF SENTIMENT	1960
1962	DECLARATION OF SENTIMENT	1962
1964	DECLARATION OF SENTIMENT	1964
1966	DECLARATION OF SENTIMENT	1966
1968	DECLARATION OF SENTIMENT	1968
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1972	DECLARATION OF SENTIMENT	1972
1974	DECLARATION OF SENTIMENT	1974
1976	DECLARATION OF SENTIMENT	1976
1978	DECLARATION OF SENTIMENT	1978
1980	DECLARATION OF SENTIMENT	1980
1982	DECLARATION OF SENTIMENT	1982
1984	DECLARATION OF SENTIMENT	1984
1986	DECLARATION OF SENTIMENT	1986
1988	DECLARATION OF SENTIMENT	1988
1990	DECLARATION OF SENTIMENT	1990
1992	DECLARATION OF SENTIMENT	1992
1994	DECLARATION OF SENTIMENT	1994
1996	DECLARATION OF SENTIMENT	1996
1998	DECLARATION OF SENTIMENT	1998
2000	DECLARATION OF SENTIMENT	2000
2002	DECLARATION OF SENTIMENT	2002
2004	DECLARATION OF SENTIMENT	2004
2006	DECLARATION OF SENTIMENT	2006
2008	DECLARATION OF SENTIMENT	2008
2010	DECLARATION OF SENTIMENT	2010
2012	DECLARATION OF SENTIMENT	2012
2014	DECLARATION OF SENTIMENT	2014
2016	DECLARATION OF SENTIMENT	2016
2018	DECLARATION OF SENTIMENT	2018
2020	DECLARATION OF SENTIMENT	2020

ASSESSOR'S OFFICE

ACCT. NO.	OBJECT OF EXPENDITURE	1981-1982 BUDGET AMOUNT	1982-1983 BUDGET AMOUNT	1983-1984 BUDGET AMOUNT
0010	Permanent Salaries	\$ 2,211,739	\$ 2,421,300	\$ 2,818,464
0010	Annual Salary Increase	209,561	329,079	336,760
	TOTAL PERM. SALARIES	\$ 2,421,300	\$ 2,750,379	\$ 3,155,224
0020	Temporary Salaries	103,898	124,219	16,079
	TOTAL SALARIES	\$ 2,525,198	\$ 2,874,598	\$ 3,171,303
0601	Fringe Benefits	585,992	664,756	735,282
	TOTAL PERSONNEL COSTS	\$ 3,111,190	\$ 3,539,354	\$ 3,906,585
0001	Professional Services	20,839	20,839	20,839
0110	Use of Employees' Cars	52,416	57,192	64,151
0201	Local Fares	180	180	194
0206	Travel Expense	9,427	9,427	9,427
0218	Repair Office Equipment	2,681	2,681	2,401
0232	Telephone	17,689	17,689	17,427
0233	Postage	21,951	21,951	24,868
0235	Subscriptions	2,328	2,328	2,262
0236	Printing	24,571	24,571	23,588
0241	Rental of Office Equipment	9,682	9,682	9,682
0299	Other Contractual Services	576	576	1,076
0300	Materials & Office Supplies	6,255	6,255	8,467
0260	Equipment	-0-	-0-	9,544
0500	Reproduction Services	1,367	1,367	1,687
	TOTAL OF ACCOUNTS	\$ 169,962	\$ 174,738	\$ 195,613
0020	City Attorney	-0-	26,066	27,891
0130	Civil Service Training	-0-	1,927	1,130
0400	Controller Data Processing	276,369	346,369	478,304
	TOTAL PERSONNEL & OTHER ACCOUNTS	<u>\$ 3,557,521</u>	<u>\$ 4,088,454</u>	<u>\$ 4,609,523</u>

Administration Division

ASSESSOR'S OFFICE PERSONNEL STATISTICS

	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84*</u>
1. Administrative	5	4	3	3	3	3	3
2. Appraisers	47	42	39	38	36	36	39
3. Auditors	34	28	28	28	27	27	27
4. Clerical	35	24	20	31	31	31	42
5. Technical	<u>7</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
6. Total Permanent	128	103	95	105	102	102	116
7. Temporary	<u>12</u>	<u>10</u>	<u>14</u>	<u>4</u>	<u>8</u>	<u>8</u>	<u>0</u>
8. Budget Positions	140	113	109	109	110	110	116
9. CETA	<u>8</u>	<u>14</u>	<u>7</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
10. Total Positions	148	127	116	114	110	110	116
<u>Workload</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>
No. of parcels on secured roll:	153,952	154,497	155,685	156,567	157,126	158,089	159,445
No. of accounts on unsecured roll:	<u>36,255</u>	<u>36,045</u>	<u>37,409</u>	<u>35,839*</u>	<u>36,525</u>	<u>37,611</u>	<u>37,892</u>
TOTAL	190,207	190,542	193,094	192,406	193,651	195,700	197,337

*The 4.2% reduction was due to the elimination of business inventory accounts.

**In 1983-84, five new positions were approved in a supplemental appropriation to implement new procedures mandated by the State, and all full-time temporary positions were converted to permanent positions.

Administration Division

COMPARISON TO ANNUAL
INCREASES IN ASSESSED VALUE **

	<u>1981-82 to 1982-83</u>		<u>Percent of Total</u>	
New construction & Alterations		\$ 762,371,764	35.9%	
Changes in ownership re-appraisal		1,002,764,787	47.2%	
Two percent inflation factor		358,443,614	16.9%	
TOTAL		<u>\$2,123,580,165</u>	<u>100.0%</u>	
	<u>1982-83 to 1983-84</u>			
	<u>Residential</u>	<u>Non Residential</u>		<u>Percent of Total Increase</u>
New Construction & Alterations	\$260,630,550	\$703,088,004	\$ 963,768,554	42%
Change in Ownership Reappraisals	292,456,316	839,082,670	1,131,538,986	49.3%
1% Inflation factor	<u>121,081,734</u>	<u>79,336,541</u>	<u>200,418,275</u>	<u>8.7%</u>
TOTAL	\$674,218,600	\$1,621,507,215	\$2,295,725,815	100%
Percent of Total Increases	29.3%	70.7%		

** Locally assessed real property only. State-assessed utility property is not included.

REAL PROPERTY DIVISION

ANNUAL REPORT

REAL PROPERTY DIVISION

1982-83 Assessment Roll

The Real Property Division is responsible, under the California State Constitution, for the assessment of all taxable real property and Possessory Interest in the County for the purpose of determining the Ad Valorem Tax base for all taxing jurisdictions. This involves the process of discovery, appraisal and enrollment.

COMPARISON OF OBJECTIVES IN
1982-83 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
Change of Ownership:		
Review all transfers	19,500	18,165
Appraise transfers as required	15,600	14,950
Building Permits:		
Review building permits	16,900	17,110
Appraise building permits	11,000	11,136
Review all requests for review and applications to A.A.B. for reduction in value. Prepare necessary reports.	4,500	4,580
Review, inspect and appraise all splits, mergers, segregations, redemptions, fire damage properties.	2,000	1,986
Review and appraise each possessory interest.	2,300	2,092
Prepare reports for local and state agencies. Analyze, correlate and report on data for SBE. Maintain statistical data for State Legislature. Maintain assessment standard procedures for internal audits.	1,600*	1,700*

*Man-hours -- Other figures are units of work.

REAL PROPERTY DIVISION
1983-84 Assessment Roll

The Real Property Division enrolled 159,445 parcels of Real Property on the Secured Roll for the 1983-84 assessment year, with a value of:

	<u>Taxable Value</u>
Land	\$ 7,715,096,764
Improvements	<u>14,622,456,644</u>
Total	\$ 22,337,553,408

This is an increase in value over the 1982-83 Assessment Roll of:

	<u>Taxable Value</u>
Land	\$ 674,218,600
Improvements	<u>1,621,507,215</u>
Total	\$ 2,295,725,815

The Real Property Division's unsecured roll for 1983-84 consisted of 166 parcels. The Full Value of these parcels is:

	<u>Taxable Value</u>
	\$ 48,054,639

The Possessory Interest roll for 1983-84 consists of 2,098 parcels with a value of:

	<u>Taxable Value</u>
	\$ 164,889,963

Revenue generated to City and County through the "Estate Search Program".

	<u>Tax Dollars</u>
	\$ 1,971,000

REAL PROPERTY DIVISION

Our appraisal staff consisted of 1.5 Appraiser-trainee; 10.2 Real Property Appraisers; 16.4 Senior Real Property Appraisers; 4 Principal Real Property Appraisers; 1 Assistant Chief Appraiser; and 1 Chief Appraiser.

Under Proposition 13 we are required to reappraise all properties that had

1. A change of ownership
2. A sale
3. New construction, including alterations

The procedures we were mandated to follow were:

1. In all changes of ownership we had to review the entire transfer and in most cases the previous transfer to determine whether or not this particular transfer required a reappraisal or would be excluded from reappraisal. If it required reappraisal the property had to be reappraised to market value based on the market data available.
2. Sales: All properties that sold between March 1, 1982 and February 28, 1983, required reappraisal to market value.
3. All property newly constructed during the same time period required an appraisal to market value. Any property that has had alterations which have added area, changed the use, or resulted in an extension of the economic life, is included in the term "New Construction". The inclusion of alterations as new construction means that each application for alteration requires a review and a determination as to whether it would require a physical inspection and a reappraisal.

WORKLOAD JULY 1, 1982 - JUNE 30, 1983

1. Prior to mailing assessment notices on August 1, 1983, 5600 assessments had to be manually calculated to reflect the decrease in the inflation factor. The inflation factor of 2 percent was recalculated to 1 percent.

REAL PROPERTY DIVISION

2. 11,500 assessment notices were mailed out the first of August, 1983. As a result we received several thousand calls, by phone or in person. The staff was able to satisfy the majority of these taxpayers regarding the appraised value we established for their property. As a result we received only 625 requests requiring a full review. Again this confirms our contention that if given time and man-power initially to complete a full appraisal on all mandated appraisals, it is much easier to defend our estimate of value. The property owner is much more satisfied and we have fewer requests for review as well as fewer applications for reduction in value through the Assessment Appeals Board.
3. We had approximately 18,200 changes of ownership.
 - A. Approximately 50% are sales and require a reappraisal to market value.
 - B. The other 50% are changes of ownership without a sale. These require a close analysis to determine whether or not they would be excluded from reappraisal. If they require reappraisal the staff must determine the market value of each property based on the data available from the properties that have actually sold.
4. Application for permits for alterations or new construction through the Department of Public Works amounted to 17,100. This is 52% of the 33,000 applications issued by the Central Permit, Electrical and Plumbing departments. Some of these are duplications for different kinds of work on the same building project.

We are continuing to work with the Department of Public Works regarding these applications. Constitutional changes since Proposition 13 require that the Assessor receive a copy of these applications. It is of the utmost importance that this be accomplished. First, the law requires that new construction be appraised and enrolled by the Assessor. Secondly, and of equal importance, the added value to the assessment roll is very significant as shown by this year's increase to the roll for new construction in an amount in excess of \$965,000,000.

It is important to note that all of this information was gathered solely through our own efforts and at considerable cost of many man-hours. The applications that are available

REAL PROPERTY DIVISION

are picked up by one of our assessment clerks, duplicated, and then returned to Central Permit Bureau. Other sources of discovery of new construction are accomplished by long, diligent search - field inspections, contact with public recorded deeds of trust, and recorded permit applications.

5. At the same time our staff reviewed all parcels involved with a Possessory Interest. This involved 2,098 parcels. Each lease was reviewed and any necessary corrections were made for the 1983-84 Assessment Roll. The Real Property unsecured roll consisted of 166 items.
6. The Assessment Appeals Board received 363 applications for reduction in Full Value. Of those filed, 36% were granted a reduction.

Filed	363
Heard	205
Reduced	133
Increased	3
Denied	70
Withdrawn	88
No Shows	55

Total Full Value of applications filed	\$1,006,922,000
Amount of reduction in Full Value	\$ 63,122,720
Amount of increase in Full Value	\$ 1,055,373

7. The Estate Escape program has been in effect for two years. We have enrolled 1535 escapes for total tax dollars of \$1,971,000.

Tax Dollars this year	\$ 1,971,000
Tax Dollars past year	\$ <u>1,489,000</u>
Increase	\$ 482,000



PERSONAL PROPERTY DIVISION

ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1982-1983

This Division, in accordance with State Law, provides for the assessment of personal property and trade fixtures for the purpose of determining the Ad Valorem tax base for all local taxing jurisdictions in the county. This involves the process of discovery, auditing, appraising and enrollment.

COMPARISON OF OBJECTIVES IN
1982-83 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
To review and update 55,000 business situses for new businesses, change of ownership and eligibility for direct billings. Prepare data for 6000 corrections for office files & computer.	55,000	53,663
To review & process 43,000 business assessments for enrollment on the secured & unsecured assessment rolls.	43,000	46,439
To perform, review & approve 4,700 field audits & appraisals, mandatory & non-mandatory.	4,700	5,388
Prepare and defend all appeals to be heard before the Assessment Appeals Board.	182	182
Review & enroll 2,400 taxable boat assessments. Examine all claims for boat exemptions.	2,400	2,527
To prepare reports for local and state agencies; to analyze, correlate & report on data for SBE; to maintain statistical data for state legislature; to maintain assessment standard procedures for internal audits.	1,800	1,842

*Man-hours. All other figures are units of work.

PERSONAL PROPERTY DIVISION
1982-83 FISCAL YEAR

This division processed and enrolled 46,439 assessments on the 1983-84 Secured and Unsecured Assessment Rolls with the following market values:

Other Personal Property	\$ 1,244,118,611
Fixtures (Improvements)	1,504,773,680
Vessels	<u>57,982,278</u>
	\$ 2,806,874,569

The 182 appeals filed with the Assessment Appeals Board on items assessed by the Personal Property Division resulted in:

Reductions	59
Denials	62
Withdrawals	33
Penalty only waivers	5
Postponements	<u>23</u>
Total	182

At present, our valuation staff consists of 11 personal property auditors (including one (1) on special assignment with the Real Property division), 9 senior personal property auditors, 4 principal property auditors, 1 assistant chief property auditor and 1 division chief.

The production and deployment of the auditing-valuation personnel is presented in the following pages.

PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT
DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>
<u>Field Audits & Appraisals</u>	1,960	1,793	1,947	2,057
<u>Other Work Covered by</u> <u>Scope of Position:</u>				
Assessing Statements	856	789	645	515
Up-Date Field Books	434	520	540	562
Auditor & Senior Review	444	477	558	522
Leased Equipment & Etc.	210	201	179	111
<u>Work Equivalent to Scope</u> <u>of Position but out</u> <u>of Classification</u>	47	117	17	4
<u>Instruction and</u> <u>Training Program</u>	<u>90</u>	<u>90</u>	<u>82</u>	<u>195</u>
<u>Total Auditor</u> <u>Performance Time</u>	4,041	3,987	3,968	3,966
<u>Other "Man-Days" not</u> <u>Covered Above:</u>				
Supervision	933	923	932	955
Vacation & Holidays	331	341	458	498
Sick Pay	329	547	299	363
Administrative Leave	<u>154</u>	<u>107</u>	<u>46</u>	<u>82</u>
Total "Man-Days":	5,788	5,755	5,703	5,864

PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>
<u>Total Assesseees</u>	4,413	4,694	4,591	5,388
<u>Total No. of Audits & Appraisals Completed</u>	6,098	6,352	6,166	7,474
"Man-Days" Applicable Thereto	1,960	1,793	1,947	2,057
Average Audits per "Man-Day"	3.1	3.8	3.2	3.6
<u>Mandatory Assesseees</u>	480	375	340	344
<u>Mandatory Audits & Appraisals Completed</u>	1,937	1,838	1,717	1,045
"Man-Days" Applicable Thereto	1,462	1,446	1,459	1,075
Average Audits per "Man-Day"	1.3	1.3	1.2	1.0
<u>Other Assesseees</u>	3,933	4,319	4,251	5,044
<u>Other Audits & Appraisals Completed</u>	4,161	4,514	4,449	6,429
"Man-Days" Applicable Thereto	498	347	428	982
Average Audits/Appraisals per "Man-Day"	8.4	13.0	9.1	6.5
<u>Penal Assessments:</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>
Direct Bill Assessments	829	1,315	2,178	1,054
Assessments Computed on Prior Values	1,917	1,539	981	1,963
New Business Penals	<u>2,783</u>	<u>2,998</u>	<u>2,598</u>	<u>3,030</u>
Total	5,529	5,852	5,757	6,047

PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1982 - 1983

	<u>NUMBER OF ASSESSEES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF				
OUT-OF-STATE) & SO. CALIF.)	55	359	\$ 9,911,010	\$ 147,565
LOCAL AUDITS	444	2,205	58,887,498	921,359
PENAL AND DIRECT BILL INVESTIGATIONS, APPRAISALS & REVALUATIONS	4,735	4,735		
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>154</u>	<u>175</u>	<u>5,693,590</u>	<u>72,818</u>
SUB-TOTAL	5,388	7,474	\$74,492,098	\$1,141,742
CONTRACT AUDITS	<u>68</u>	<u>337</u>	<u>12,638,822</u>	<u>230,464</u>
TOTAL	5,456	7,811	\$87,130,920	\$1,372,206

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT OF COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Tax Dollar Recovery</u>
1970-1971	\$ 892,326
1971-1972	1,264,398
1972-1973	1,295,767
1973-1974	790,319
1974-1975	1,137,074
1975-1976	1,493,235
1976-1977	1,259,042
1977-1978	1,080,282
1978-1979	1,326,210
1979-1980	1,150,146
1980-1981	1,222,912
1981-1982	1,307,630
1982-1983	1,372,206

PERSONAL PROPERTY DIVISION

MARINE DIVISION

PRODUCTION REPORT 1982 - 1983

1983 Total Marine Records	3,176
Less: Exempt Vessels	<u>99</u>
Total for San Francisco	<u>3,077</u>

1983 Assessments:

Direct Bills	2,266
4% Bills	92
Normal Bills	69
Unidentified, Follow-ups	<u>650</u>
	<u>3,077</u>

Vessel Records Processed (DMV, CG, Owners):

New Boats Added	433
EDP Changes	278
Boats Deleted	<u>243</u>
	<u>954</u>

Note: Documented vessels out of county were removed from file in January 1983 (approximately 3,500 records).

TECHNICAL AND ASSESSMENT SERVICES DIVISION



ANNUAL REPORT
TECHNICAL AND ASSESSMENT
SERVICES DIVISION
1982-1983

The responsibilities of the Technical and Assessment Services Division are to maintain the Assessment Roll, provide for an up-to-date computer information system, and to administer exemptions. These responsibilities are further broken down as follows:

Maintain and correlate Assessment Roll; enter all data from divisions into computer. Maintain and update records, record transfers of ownership, change of address, lot cuts and mergers. Update SBE map register, process Personal Property declaration books, maintain and control Roll Alpha Index for secured and unsecured rolls, Personal Property Exemption Register, Business Property Register, etc. Administer the homeowner exemption. Process and verify eligibility and amount of exemption on Church, Welfare, School and Veteran Exemptions. Handle telephone calls and visits from taxpayers, realtors, other departments of the City and other Counties. Inspection of premises to substantiate exemptions.

COMPARISON OF OBJECTIVES IN
1982-83 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
TO INPUT VIA COMPUTER, 20,000 new ownership entries, 30,000 mailing addresses, 100,000 statistical entries, 16,000 valuations, 2,000 new parcels, etc. to produce Assmt. Roll July 1	168,000	162,900
Error rate for above	1.5%	.5%
TO INPUT VIA COMPUTER, new values & changes in 55,000 business property accounts to produce Assmt. Roll July 1, check & balance 100% of values for these 55,000 accounts.	55,000	56,228
Error rate for above	1.5%	.5%
TO DETERMINE ELIGIBILITY OF EXEMPTIONS, make 600 onsite inspections.	600	612
PROCESS CLAIMS for 98,000 exemptions allowed by State law for Assmt. Roll July 1.	98,000	97,320

Technical Services Division

	<u>Objectives</u>	<u>Actual</u>
TO PROVIDE ASSESSOR'S INFORMATION to the general public, business, other city departments, etc. via counter & telephone for 240,000 phone calls & 70,000 counter inquiries.	310,000+	312,500
Average response time for above, in minutes	2.00	2.00
TO MAINTAIN A CURRENT SET of block books delineating all taxable real property, condo conversions, 1,500 new lots, 180 deleted lots, 150 subdivision lots, 25 parcel maps.	1,955	2,125

PERSONNEL UTILIZATION

A total 4,420 Man Days was available for the period of 7-1-82 to 6-30-83.

OPERATIONS FUNCTIONS

% OF MAN DAYS/YR.

E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners Exemptions	15%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	8%
Unsecured Roll Preparation	4%
Real Estate Ownership File	14%
Mail Address File	4%
Drafting	10%
	<u>100%</u>

	<u>MAN-DAYS</u>
VACATION	239
SICK PAY	179
SICK LEAVE	49
COMPENSATORY TIME	16
FLOATING HOLIDAY	32
	<u>515</u>

Net Man-days Available

3,905

SECURED ROLL

1982-83 - 158,089 Parcel Count

1983-84 - 159,445 Parcels

New Subdivision Maps Processed: 44 Total of 1,239 new lots

Parcel Maps

Nos. Extended and Verified: 132 Total of 317 new lots

Segregation (Parcel Cuts for Taxation) 18

Section 2821, Revenue & Taxation Code

OWNERSHIP TRANSFERS

New Lots 1,795

Deleted Lots 327

Changed Lots (Daily) 13,938

Total Lot Changes 16,060
(New & Deletes)

Property Sales 8,979

Total Papers Picked up 36,698
from Recorder

1983
UNSECURED ROLL
VALUATION

DIRECT BILLS - MARCH 1 - FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS.</u>	<u>FIXED IMPTS.</u>	<u>P.P. OTHER</u>
14,023	-0-	- 0 -	\$ 16,275,018	\$ 45,942,043

JULY 29th ROLL - FULL VALUE

18,853	\$97,549,131	\$164,889,963	\$1,274,369,145	\$963,726,383
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TOTALS - FULL VALUE

32,876	\$97,549,131	\$164,889,963	\$1,290,644,163	\$1,009,668,426
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SECURED VALUATIONS

NUMBER OF CHANGES IN FULL VALUE IN REAL ESTATE	10,498
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TOTAL INCREASE IN FULL VALUE REAL ESTATE IN THE 1983-84 ASSESSMENT	\$2,295,725,815
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CORRECTIONS TO ASSESSMENT ROLLS

	DECREASE	INCREASE
REAL ESTATE CHANGES	541	157
PERSONAL PROPERTY	1,079	19
	<u>DENIED</u>	<u>EXTENDED</u>
HOMEOWNERS EXEMPTION	273	139
VETERANS EXEMPTION	0	2
MISCELLANEOUS EXEMPTIONS	108	50

ASSESSMENT SERVICES

Section processes claims for statutory exemptions (Church, Welfare, Homeowners, Veterans) and supplies assessment information to public.

Full-time staff: 7 employees Total Work days 1,820

Work-day Allocation:

Processing Exemptions Claims	28%	
Telephone Switchboard	14%	
Maintenance of Public Records	1%	
Public Information & Counter Service	<u>57%</u>	
	100%	
Vacation	84 days	
Sick Pay	49 days	
Sick Leave	9 Days	
Floating Holiday	14 days	
Net Work Days Available		1,664

APPENDIX



-26-

CERTIFICATE OF ASSESSED VALUATION
August 26, 1983

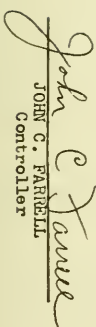
I, John C. Farwell, Controller of the City and County of San Francisco, State of California, do hereby certify that the Assessment Rolls of the City and County of San Francisco for the Fiscal Year 1983-84 show that the total assessed valuation of the property for each jurisdiction within the boundaries of this City and County is as follows.

	SECURED ROLLS					TOTAL ASSESSED VALUES
	ASSESSOR'S ROLL**	BOARD ROLL**	TOTAL SECURED	UNSECURED ROLL		
Land						
Improvements	\$ 7,715,096,764	\$ 313,651,620	\$ 8,028,748,384	\$ 106,218,723	\$ 8,134,967,107	
Personal Property	14,836,586,161	1,370,418,920	16,207,005,081	1,518,992,427	17,725,997,508	
Petal Assessments	292,251,917	107,956,780	400,208,697	1,048,423,873	1,448,632,570	
	- 0 -	- 0 -	- 0 -	16,320,822	16,320,822	
Total	\$22,843,934,842	\$1,792,027,320	\$24,635,962,162	\$2,690,455,345	\$27,326,417,507	
Less: Non-refundable Exemptions	(979,814,190)	- 0 -	(979,814,190)	(53,663,305)	(1,033,477,495)	
Redevelopment--Yerba Buena						
Center Area 10005/6	(92,741,303)	(32,866,350)	(125,607,653)	(1,426,666)	(127,034,319)	
Current base Year--Net						
Basis of Levy	\$21,771,379,349	\$1,759,160,970	\$23,530,540,319	\$2,635,365,374	\$26,165,905,693	
Less: Homowner Exemption	(671,807,538)	- 0 -	(671,807,538)	(149,900)	(671,957,438)	
Business Inventory Exemption	- 0 -	- 0 -	- 0 -	(1,181,800)	(1,181,800)	
Net Total	\$21,099,571,811	\$1,759,160,970	\$22,858,732,781	\$2,634,033,674	\$25,492,766,455	

Assessed Valuations subject to equalization by:

* County Assessment Appeals Board

** State Board of Equalization


JOHN C. FARWELL
Controller

TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS

LINE NO.	TYPE	SECURED		UNSECURED		TOTAL	
		NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY
	WELFARE AND RELIGIOUS PROPERTIES (Const., Art. XIII, Sec. 4b)						
1	Private and Parochial schools of less than collegiate grade.	211	116,198,679	3	200,023	214	116,398,702
2	Hospitals	80	342,592,623	8	18,242,891	88	360,835,514
3	Other religious and charitable properties	545	274,894,861	213	16,193,032	758	291,087,893
4	Religious properties (R & TC, Sec. 20 ⁷)	406	111,571,600	9	21,125	415	111,592,725
	ALL OTHER PROPERTIES (Const., Art. XIII)						
5	Homes of totally disabled and blind veterans (Sec. 4a) Not over \$40,000	79	2,521,101	-	-	79	2,521,101
	Over \$40,000	19	1,009,831	-	-	19	1,009,831
6	Other veterans' properties (Sec. 3, o, p, q, r)	8	29,574	11	20,723	19	50,297
	Total veterans' properties (line 5 plus line 6)	106	3,560,506	11	20,723	117	3,581,229
	Churches (Sec. 3f & 4d)	170	34,598,951	13	410,151	183	35,009,102
	Privately owned colleges (Sec. 3e)	50	93,410,302	10	2,747,224	60	96,157,526
	Low valued property (Sec. 7) (See instructions)	-	-	-	-	-	-
	Totals lines 1-6 & 8-10	1,568	976,827,522	267	37,835,169	1,835	1,014,662,691
	REIMBURSABLE EXEMPTIONS						
	Homeowners' (Sec. 218, R & TC)	96,008	671,807,538	35	233,900	96,043	672,041,438
	Business inventories (Sec. 219)	-	-	-	-	-	-
	Excluded above						
	Cemetery	1	99,157	1	14,950	2	114,107
	Other (Specify)	13	2,887,511	10	15,873,486	23	18,760,997

November 1983

Supplemental Property Tax Roll Adrift with a Floating Lien Date

Introduction

In addition to achieving an ambitious number of long-sought reforms in California's public school system, SB 813 (Hart-Hughes) also enacted the largest property tax increase in many years. This property tax change will generate an estimated \$270 million in 1983-84 from a new supplemental property tax roll composed of early assessment of properties newly constructed or reassessment of property with a change in ownership. In 1984-85 when it is in effect for a full year the revenue produced is estimated to be \$450 million.

This complicated change in California property tax law will add new responsibilities for county assessors, county auditors and county tax collectors. Already, follow-up legislation has been necessary. Assembly Bill 399 (Hannigan) was enacted six weeks after SB 813 to take care of a number of problems and oversights, including a \$10 million appropriation for counties together with an earmarking of 5% of supplemental roll revenue to cover administrative costs.

The following is background and explanation of the operation of this new supplemental property tax roll.

Property Taxes and SB 813

Senate Bill 813, the landmark education reform and finance measure of 1983, was delayed for weeks in the Legislature over funding and other issues. The Legislature had explored various plans and combinations of tax increases to finance school needs. These included increases in the sales tax, bank and corporation tax, personal income tax, alcoholic beverage tax, cigarette tax, repeal of some existing sales tax exemptions, and local tax authorizations for schools.

The governor's position regarding the 1983-84 budget was that \$350 million in additional funds affordably

could be appropriated for education, but a tax increase, even as part of an education reform package, was unacceptable. The Legislature, on the other hand, consistently urged the need for an additional \$1 billion for schools to finance the reform provisions of SB 813.

To help close the funding gap between the governor and the Legislature on SB 813, the legislative conference committee on the measure used the supplemental property tax roll proposal to provide substantial amounts of the additional revenue needed. Revenue generated by this change, except for administration expenses, was targeted to schools for 1983-84 and 1984-85 fiscal years, together with revenues from some smaller income tax changes.

The supplemental tax roll is not a new concept to the Department of Finance. In 1982 a similar proposal was a component of the budget trailer bill by the Brown administration. It received very little legislative interest at that time.

This year's supplemental roll proposal was recommended by the governor's Government Efficiency Team (GET) as a so-called "loophole closer"

that would produce additional revenue in order to balance the budget. The conference committee on SB 813 took the opportunity to use it instead to break the deadlock on that bill.

Pre-SB 813 Property Assessments

Since passage of Proposition 13, property values for tax purposes have been adjusted by an inflation factor of 2% except in 1983 when it was 1%. When properties change ownership, a reassessment to current value is triggered and any new construction is enrolled at full value. Assessed values would not result in higher taxes, however, until the tax year (July 1-June 30) following the March 1 lien date when the new values were placed upon the tax roll.

Properties which change ownership or new construction that was completed after the March 1 lien date in the past could avoid reappraisal for up to 15 months. Figure 1 shows how long properties would avoid reappraisal under the old assessment system based on the month of the change of ownership or new construction.

Pre-SB 813 Assessment Practice

Figure 1

Month of change in ownership or completion of new construction	Number of full months property avoided higher assessment
March	15
April	14
May	13
June	12
July	11
August	10
September	9
October	8
November	7
December	6
January	5
February	4



According to the legislative intent language in *SB 813*, pre-*SB 813* assessment practice "... results in an unwarranted reduction of taxes for some taxpayers with a proportionate and inequitable shift of the tax burden to other taxpayers."

Supplemental Roll

The supplemental property tax roll will generate more than \$450 million per year when in full effect by causing property taxes to increase to higher levels more quickly after a change in ownership or new construction. This tax increase will result from the abandonment of a fixed March 1 lien date for property in the first year of a change in ownership or new construction.

Instead of waiting until March 1 to pick up higher assessments, the supplemental roll will pick up higher values on these properties immediately by establishing a "floating" lien date. Taxes on the new supplemental tax roll will become a lien against real property on the date of the change in ownership or new construction.

A property can be on the supplemental roll no longer than the period from the time of the change in ownership or new construction to the following March 1. Each March 1, properties that had been on the supplemental roll will have values adjusted for inflation and then be placed on the regular tax roll with a March 1 lien date.

The effective date for this change in property tax law was July 1, 1983.

County Assessors

County assessors will be responsible for appraising properties that have a change in ownership or completed new construction in order to determine the amount of property value to be placed on the supplemental assessment roll. Two basic categories of calculations will be made by assessors, based on the timing of the change in ownership or new construction.

For properties that have a change in ownership or new construction on or after June 1 through February 28, a single assessment on the supplemental roll will be made for the tax year starting July 1. But for properties that change ownership or have new construction on or after March 1 through May 31, two supplemental assessments will be required. Two assessments are necessary because two tax years are involved. The first supplemental assessment will be for the current tax year ending June 30. The second supplemental assessment will be made for the coming tax year beginning July 1.

For properties that change ownership or have new construction completed on or after March 1 through May 31, the first supplemental assessment is the difference between the new base year value and the taxable value on the current tax roll. The second assessment is the difference between the new base year value and the taxable value to be enrolled on the tax roll being prepared. For properties that have a change in ownership or new construction on or

after June 1 through February 28, the supplemental assessment is the difference between the new base year value and the taxable value on the current roll. Figure 2 shows the various supplemental assessment calculations based on the timing of the change in ownership or completed new construction.

Whenever there is more than one change in ownership in an assessment year or multiple completion dates for construction on the same property, additional supplemental assessments will be placed on the supplemental roll.

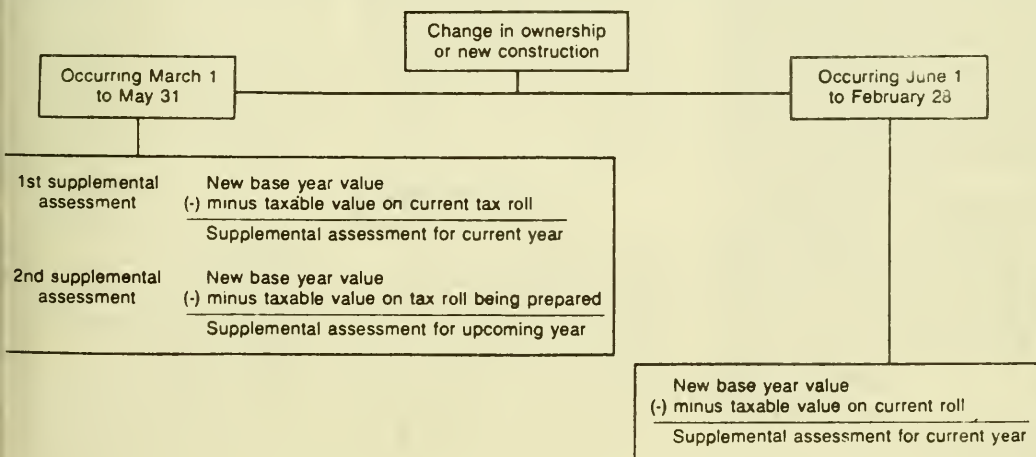
If change in ownership or new construction occurs before the supplemental billing is made, the supplemental assessment will be put on the supplemental unsecured roll. Thereafter, it will be treated and collected like other taxes on the unsecured roll.

Exemptions and Exclusions

Excluded from the supplemental tax roll are: state assesseses and other properties such as open space and timber land not covered by the assessment limitations of Article XIII A of the constitution; new construction completed but not sold, leased, rented or occupied; other exemptions that have been granted on the current roll or roll being prepared, fixtures normally valued as a separate appraisal unit from a structure, and mobilehomes not subject to the property tax. New construction that is exempted until sold, leased, rented, or occupied would be reassessed in any event on the next March 1 lien date.

Assessors' Calculation of Supplemental Assessment

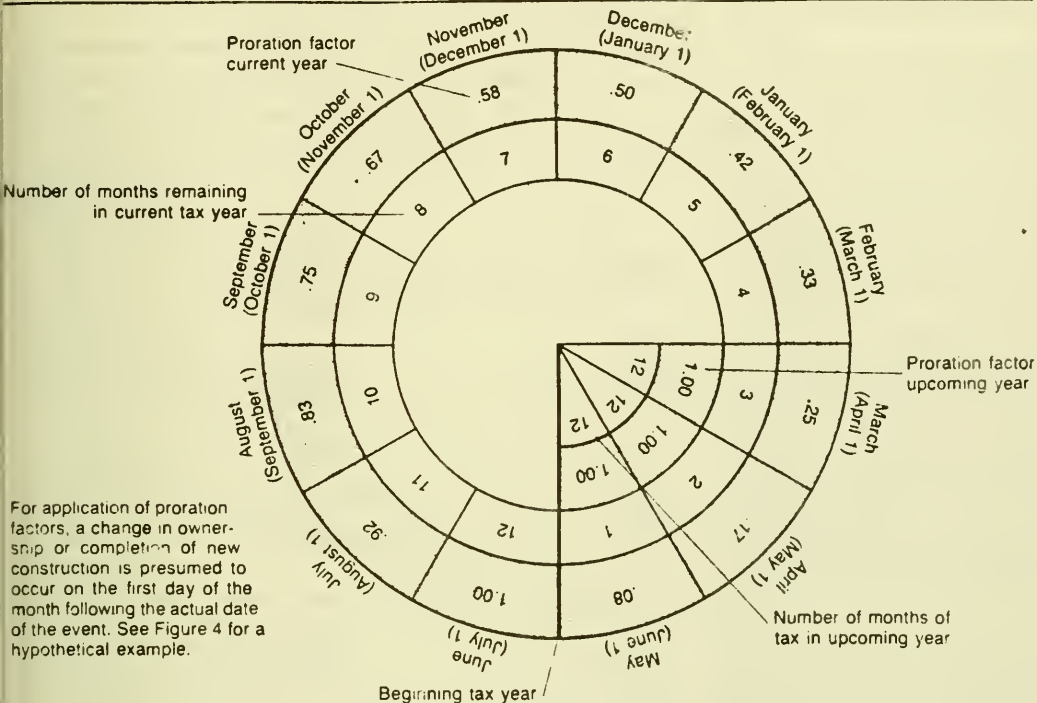
Figure 2





Supplemental Tax Roll Proration Factors

Figure 3



For application of proration factors, a change in ownership or completion of new construction is presumed to occur on the first day of the month following the actual date of the event. See Figure 4 for a hypothetical example.

After the assessor makes the calculation for the supplemental roll, a notice is sent to the assessee. The notice is required to contain a number of provisions, including the amount of the supplemental assessment, amount of exemptions, a statement that the supplemental roll is consistent with Article XIII A of the Constitution, and time limits for filing a claim for an exemption or filing an appeal. When the period for filing a claim for an exemption has expired, the supplemental assessment is transferred to the county auditor.

County Auditor

The county auditor applies the current year's tax rate to the supplemental assessment in order to determine the amount of taxes due for a full year. To be full year's tax bill, the auditor then applies a proration factor based on the portion of the tax year remaining after he change in ownership or new construction. The portion of the year remaining will be presumed to be from the first of the month following the actual date of the change in ownership or new construction.

For properties with a presumed date of April 1, May 1 or June 1, the proration factor is .25, .17, and .08, respectively, for supplemental taxes in the current year. In addition, these properties would pay 100% of the supplemental assessment for the tax roll being prepared. Properties with presumed dates between July 1 and March 1, the proration factors range from 1.00 to .33.

Figure 3 shows the application of these proration factors for changes in ownership and new construction.

Collecting the Supplemental Tax

Supplemental tax bills will be mailed by county tax collectors and will be due on the date mailed. These tax bills will become delinquent on the last day of the month following the month in which they were mailed. Taxes that are delinquent as of January 1 will be computed in two equal payments. The second installment will be delinquent four months after the initial payment was delinquent.

Constitutionality

Forty-two county assessors have filed suit in San Francisco Superior Court challenging the supplemental property tax roll. The lawsuit charges that the supplemental roll is unconstitutional and invalid because it is a new ad valorem tax on real property, prohibited by Article XIII A, Section 3 of the California Constitution, and it exempts newly constructed real property to be offered for sale contrary to Article XIII Section 1, which requires property tax exemption to be authorized by the constitution.

Assessors will drop the argument that the supplemental roll is an unfunded mandate since AB 399 appropriated a one-time \$10 million; plus an ongoing 5% of the supplemental roll revenue for administration. Assessors estimate, however, the cost of the mandate will exceed the funding provided.

Supplemental Roll Revenue

Additional revenue generated by the supplemental roll will be dedicated to

schools for the first two years. In 1985-86 the supplemental roll revenue will be allocated to all local jurisdictions according to AB 8 property tax allocation formulas. Some forecasts are that schools will not receive the expected \$270 million in revenue that had been projected for 1983-84 due to delays in assessment and collection of the supplemental tax. The revenue, however, will be made up the following year.

Hypothetical Example of Operation of the Supplemental Property Tax Roll

Figure 4

A property changes ownership on April 12, 1984. The property had a 1975 base year value of \$42,000. The new base year value established by the change in ownership is \$115,000.

County Assessor

Because the property is transferred between the lien date and the beginning of the next fiscal year, the county assessor will make two supplemental assessments.

1st Supplemental Assessment current year 1983-84

New base year value	\$115,000
(-) minus taxable value on the current roll	
(\$42,000 × 1.1602 inflation adjustment)	\$ -48,728
Supplemental Assessment for 1983-84	\$ 66,272

2nd Supplemental Assessment upcoming year 1984-85

New base year value	\$115,000
(-) minus taxable value on the roll being prepared	
(\$48,728 × 1.02 inflation adjustment)	\$ -49,702
Supplemental Assessment for upcoming 1984-85 tax year	\$ 65,298

County Auditor

The county auditor applies the property tax rate and a proration factor to the supplemental assessments.

1st Supplemental Assessment 1983-84	\$66,272
multiplied by regular property tax rate	1.14%
Tax due for full year	\$ 775.54
Multiplied by May 1 proration factor	.17
Amount of supplemental tax due 1983-84	\$ 128.44
2nd Supplemental Assessment	\$65,298
multiplied by regular property tax rate	1.13%
Amount of supplemental tax due 1984-85 100% of full year	\$ 737.87
Total Supplemental Tax due	\$ 866.31

Supplemental tax due in two payments of \$433.16 each if it is billed by end of November. If billed after November 30 then there is only one installment.

First payment is delinquent 30 days after the date it is mailed. The second payment is delinquent four months after the delinquency date of the first payment.

nual publication summarizing the status of Proposition 13 litigation and listing new legislation relating to the 1978 constitutional amendment. September 1983 (8 pages)

Employment and Training Programs for the 80s. *Description of new state and federal training programs operating in California to relieve severe unemployment during the current recession. August 1983 (8 pages)*

The STRS Unfunded Liability. *Describes the unfunded liability and benefit levels for teachers under the State Teachers Retirement System. This bulletin also looks at some of the retirement implications of education reform. July 1983 (6 pages)*

Proposition 13 — Adding it Up. *Summarizes Proposition 13 litigation and takes a graphic look at state and local programs since enactment of the 1978 constitutional amendment. June 1983 (8 pages)*

Affordable Government. *Suggested measures to control costs and increase efficiency of state and local programs. May 1983 (4 pages)*

Measuring Education. *Statistical survey of school funding, expenditures, enrollment and personnel. April 1983 (4 pages)*

California Taxing and Spending. *Compares California with other states with respect to: categories of state and local spending, tax burden for major state and local tax sources, and federal tax burden. March 1983 (4 pages)*

Binding Interest Arbitration for Public Employees. *Analysis of the issues relating to binding arbitration of contract disputes involving public employees. March 1983 (4 pages)*

Toward Fair But Less Costly Public Pensions. *Proposes alternative public retirement benefit plans that would replace pre-retirement net income at reduced cost to employers and employees. February 1983 (4 pages)*

Improving Student Performance in California. *Summary and excerpts from a study prepared for the California Roundtable which presents recommendations for business community actions to help improve student performance in California's secondary schools. January 1983 (4 pages)*

Synopsis of "More Than A Gold Watch." *A summary of the Cal-Tax Foundation study by Richard P. Simpson on unfunded liability and benefit levels in state and local retirement programs for public employees. June 1982 (4 pages)*

Recent Cal-Tax Research Bulletins

Tuition and Fees in California. *Levels and trends in student fees and tuition in California public postsecondary education. Descriptions of types of fees charged, relationship to family income and cost of education, and comparison with other states. Includes most recent budget actions. October 1983 (4 pages)*

Proposition 13 Five Years Later. *An*

CalTax Research

Cal-Tax is a nonpartisan, nonprofit corporation founded in 1926 to advance economy and efficiency in government through research, advocacy and public communications. Cal-Tax is supported by membership contributions from business and individual taxpayers, 921 11th Street, Suite 800, Sacramento, California 95814. (916) 441-0430

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSOR'S OFFICE



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ANNUAL REPORT

FISCAL YEAR 1983-1984



SAMUEL DUCA, M.A.I.
ASSESSOR

October 23, 1984

Honorable Dianne Feinstein
Mayor of San Francisco
Room 200, City Hall
San Francisco, Ca. 94102

Dear Mayor Feinstein:

We are pleased to furnish you the Annual Report
of the Assessor's Office, City and County of San
Francisco, for the fiscal year 1983-84.

The Report includes a review of the activities
of this office with accompanying statistical in-
formation.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Sam Duca", written over the printed name.

SAM DUCA
Assessor

SD/Yb

A N N U A L R E P O R T
A S S E S S O R ' S O F F I C E
C I T Y & C O U N T Y O F S A N F R A C I S C O

1983 - 1984

October 22, 1984

Sam Duca
Assessor

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SAMUEL DUCA, M.A.I.
ASSESSOR

ANNUAL REPORT

1983-84

Senate Bill 813 became effective July 1, 1983, the first day of the fiscal year 1983-84. This new legislation caused major changes in the Assessor's Office. Prior to SB813, when a property was reassessed the new value was enrolled in the next July 1 assessment roll and the increased taxes would be due the following December 10. Therefore the property owner might not pay the additional amount of property taxes for 10 or 12 months.

In order to increase property tax revenue for public school financing, SB813 provided that all property subject to reappraisal would be reappraised immediately and a supplemental bill reflecting the difference between the value on the current roll and the new value would be assessed to the property owner, and would be payable within 30 days of receipt of a supplemental property tax bill. This was estimated to raise about \$500,000,000 in additional revenue throughout the State and about \$10,000,000 in additional revenue in the City and County of San Francisco.

In order to implement SB813 a supplemental appropriation in the amount \$211,000 was required, which provided five new positions for the Assessor's Office and \$101,000 for increased EDP programming and data processing (by State law the supplemental appropriation was funded from the additional revenue). All re-

appraisal procedures in the Real Property Division had to be modified and the staff had to be retrained in the new procedures. All these complicated changes were implemented beginning in December 1983 and the San Francisco Assessor's Office was among the first in the State of California to install the new property tax administration system and to prepare the new supplemental rolls. By the end of 1983-84 the new systems were working smoothly and the additional revenue was being realized.

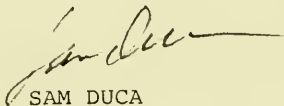
The Assessor's Office has been fortunate in receiving a 100% maintenance budget for 1983-84, plus the required supplemental appropriation for SB813. Consequently the Assessor's Office met all of its budget requirements for the MBO (Management by Objectives), which are described in detail in the Division sections of this Annual Report. Also it should be noted that the City and County of San Francisco had an increase in the July 1, 1984 Assessment Roll in excess of 11%, which will generate an additional \$33,000,000 in property tax revenue.

Article XIII A of the State Constitution, which caused major changes in assessment practices and property tax revenues, was adopted in June, 1978. The table below indicates the effect of Proposition 13 on property tax revenue in San Francisco.

THE EFFECT OF PROPOSITION 13
ON PROPERTY TAX REVENUE
IN SAN FRANCISCO

<u>Year</u>	<u>Assessed Value of Taxable Property</u>	<u>Tax Rate (Per \$100 of Assessed Valuation)</u>	<u>Effective Tax Rate On Full Assessed Value</u>	<u>Estimated Property Tax Revenue</u>
1977-78	\$14,724,371,404	\$11.70	2.925%	\$435,240,000
<u>Proposition 13</u>				
1978-79	\$15,926,312,244	\$ 5.06	1.265%	\$231,051,000
1979-80	17,434,385,796	4.97	1.2425%	217,066,000
1980-81	18,350,584,092	4.92	1.23%	225,907,000
1981-82	20,316,708,761	1.19	1.19%	242,399,000
1982-83	23,424,381,385	1.17	1.17%	274,527,000
1983-84	26,165,905,693	1.15	1.15%	300,908,000
1984-85	29,257,018,537	1.14	1.14%	333,530,000

Even though these figures show a substantial increase in assessed value, there has been a softening of our commercial demand for office space. However, because of the decrease in interest rates, we have seen an increased demand for residential property. During the past six years, we have been fortunate in the City and County of San Francisco to have had a dynamic commercial development program. It is for this reason that we have experienced a significant increase in the assessed value of property, which resulted in increased property tax revenue.


SAM DUCA
Assessor

ADMINISTRATION DIVISION

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1984-85 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 25,437,664,511
Total Tangible Unsecured	2,947,705,567
Total Escaped Unsecured	<u>246,284,149</u>
Total Tangible	\$ 28,631,654,227
Penal Assessments	<u>9,241,908</u>
Total Locally Assessed Valuation Prior to Exemptions	\$ 28,640,896,135
State Assessed Property	<u>2,084,699,320</u>
Total Local and State Assessed Property Prior to Exemptions	\$ 30,725,595,455

Exemptions 1984-85

Homeowners qualifying for \$7,000 Assessed Value Exemption (96,168)	\$ 672,723,049
--	----------------

(Homeowners Exemption property tax
equivalent is reimbursed to the
City by the State of California)

Assessed Value of Constitutional Exemptions (Veterans, Welfare, Charitable, etc.)	1,075,405,237
---	---------------

Tax Revenue 1984-85

Ad Valorem Tax Revenue	\$ 333,530,000
Percentage of Total Resources	16.24%
Assessor's 1983-84 Budget Expenditures	4,609,523
Administrative Cost	1.38%

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1983-84 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 7,148,006,031	26.1
Multi-Family	5,797,761,492	21.2
Commercial, Industrial and Other*	<u>14,447,448,147</u>	<u>52.7</u>
TOTAL	\$ 27,393,215,670	100.0

1984-85 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 7,874,509,814	25.6
Multi-Family	6,109,246,826	19.9
Commercial, Industrial and Other*	<u>16,741,838,815</u>	<u>54.5</u>
TOTAL	\$ 30,725,595,455	100.0

*Other includes business personal property, possessory interest, boats, penal and escaped assessments, and State assessed property.

ASSESSOR'S OFFICE

ACCT. NO.	OBJECT OF EXPENDITURES	1982-83 BUDGET AMOUNT	1983-84 BUDGET AMOUNT	1984-85 BUDGET AMOUNT
0010	Permanent Salaries	\$ 2,421,300	\$ 2,818,464	\$ 3,155,224
0010	Annual Salary Increase	<u>329,079</u>	<u>336,760</u>	<u>76,629</u>
	TOTAL PERM. SALARIES	\$ 2,750,379	\$ 3,155,224	\$ 3,231,853
0020	Temporary Salaries	<u>124,219</u>	<u>16,979</u>	<u>54,108</u>
	TOTAL SALARIES	\$ 2,874,598	\$ 3,171,303	\$ 3,285,961
0601	Fringe Benefits	<u>664,756</u>	<u>735,282</u>	<u>898,401</u>
	TOTAL PERSONNEL COSTS	\$ 3,539,354	\$ 3,906,585	\$ 4,184,362
1001	Professional Services	20,839	20,839	20,839
1110	Use of Employeeess' Cars	57,192	64,151	70,319
1201	Local Fares	180	194	100
1206	Travel Expense	9,427	9,427	9,427
1218	Repair Office Equipment	2,681	2,401	2,401
1232	Telephone	17,689	17,427	18,000
1233	Postage	21,951	24,868	15,000
1235	Subscriptions	2,328	2,262	3,500
1236	Printing	24,571	23,588	20,000
1241	Rental of Office Equipment	9,682	9,682	9,682
1299	Other Contractual Services	576	1,076	13,366
1300	Materials & Office Supplies	6,255	8,467	8,277
1260	Equipment	-0-	9,544	-0-
1500	Reproduction Services	<u>1,367</u>	<u>1,687</u>	<u>1,367</u>
	TOTAL OF ACCOUNTS	\$ 174,738	\$ 195,613	\$ 192,278
0020	City Attorney	26,066	27,891	-0-
1130	Civil Service Training	1,927	1,130	1,037
1400	Controller Data Processing	<u>346,369</u>	<u>478,304</u>	<u>626,499</u>
	TOTAL PERSONNEL & OTHER ACCOUNTS	<u>\$ 4,088,454</u>	<u>\$ 4,609,523</u>	<u>\$ 5,004,176</u>

ASSESSOR'S OFFICE PERSONNEL STATISTICS

	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
1. Administrative	5	4	3	3	3	3	3	3
2. Appraisers	47	42	39	38	36	36	39	39
3. Auditors	34	28	28	28	27	27	27	27
4. Clerical	35	24	20	31	31	31	42	42
5. Technical	7	5	5	5	5	5	5	5
6. Total Permanent	128	103	95	105	102	102	116	116
7. Temporary	12	10	14	4	8	8	0	0
8. Budget Positions	140	113	109	109	110	110	116	116
9. CETA	8	14	7	5	0	0	0	0
10. Total Positions	148	127	116	114	110	110	116	116
<u>Workload</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
No. of parcels on secured roll:	153,952	154,497	155,685	156,567	157,126	158,089	159,445	160,712
No. of accounts on unsecured roll:	36,255	36,045	37,409	35,839*	36,525	37,611	37,892	38,895
TOTAL	190,207	190,542	193,094	192,406	193,651	195,700	197,337	199,607

* The 4.2% reduction in 1980-81 was due to the elimination of business inventory accounts.

COMPARISON OF ANNUAL
INCREASES IN ASSESSED VALUE **

	Non Residential		Percent of Total Increase
	Residential	Residential	Total
1982-83 to 1983-84			
New Construction & Alterations	\$ 260,680,550	\$ 703,088,004	\$ 963,768,554
Changes in Ownership Reappraisals	292,456,316	839,082,670	1,131,538,986
1% Inflation Factor	121,081,734	79,336,541	200,418,275
TOTAL	\$ 674,218,600	\$1,621,507,215	\$2,295,725,815
Percent of Total Increases	29.3%	70.7%	100%
1983-84 to 1984-85		Non Residential	Percent of Total Increase
	Residential	Residential	Total
New Construction & Alterations	\$ 125,569,903	\$ 679,787,027	\$ 805,316,930
Change in Ownership Reappraisals	627,314,440	672,732,599	1,300,047,039
2% Inflation Factor	255,647,844	191,103,223	446,751,068
TOTAL	\$1,008,532,187	\$1,543,622,843	\$2,552,155,032
Percent of Total Increases	39.5%	60.5%	100%

** Locally assessed real property only. State-assessed utility property is not included.

REAL PROPERTY DIVISION

ANNUAL REPORT

REAL PROPERTY DIVISION

1983-84 Assessment Roll

The Real Property Division is responsible, under the California State Constitution, for the assessment of all taxable real property and Possessory Interest in the County for the purpose of determining the Ad Valorem Tax base for all taxing jurisdictions. This involves the process of discovery, appraisal and enrollment.

COMPARISON OF OBJECTIVES IN
1983-84 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
Change of Ownership:		
Review all transfers	19,500	19,031
Appraise transfers as required	15,600	15,224
Building Permits:		
Review building permits	16,900	18,741
Appraise building permits	11,000	12,221
Review all requests for review and applications to A.A.B. for reduction in value. Prepare necessary reports.	4,500	3,351
Review, inspect and appraise all splits, mergers, segregations, redemptions, fire damage properties.	2,000	1,905
Review and appraise each possessory interest.	2,300	2,468
Prepare reports for local and state agencies. Analyze, correlate and report on data for SBE. Maintain statistical data for State Legislature. Maintain assessment standard procedures for internal audits.	1,600*	1,710*
Prepare Supplemental notices and billing for Supplemental Assessment Roll required by SB 813.	16,000	17,080

*Man hours -- Other figures are units of work

REAL PROPERTY DIVISION
1984-85 Assessment Roll

The Real Property Division enrolled 160,712 parcels of Real Property on the Secured Roll for the 1984-85 assessment year, with a value of:

	<u>Taxable Value</u>
Land	\$ 8,605,208,993
Improvements	<u>16,284,449,447</u>
Total	\$ 24,889,708,440

This is an increase in value over the 1983-84 Assessment Roll of:

	<u>Taxable Value</u>
Land	\$ 890,112,229
Improvements	<u>1,661,992,803</u>
Total	\$ 2,552,155,032

The Real Property Division's unsecured roll for 1984-85 consists of 156 parcels. The Full Value of these parcels is:

<u>Taxable Value</u>
\$ 45,913,142

The Possessory Interest roll for 1984-85 consists of 2,118 parcels with a value of:

<u>Taxable Value</u>
\$ 330,447,379

REAL PROPERTY DIVISION

Our appraisal staff consisted of 2.0 Appraiser-trainees; 11.2 Real Property Appraisers; 16.4 Senior Real Property Appraisers; 4 Principal Real Property Appraisers; 1 Assistant Chief Appraiser; and 1 Chief Appraiser; a total of 35.6 Appraisers.

Under Proposition 13 we are required to reappraise all properties that had

1. A change of ownership
2. A sale
3. New construction, including alterations

The procedures we were mandated to follow were:

1. In all changes of ownership we had to review the entire transfer and in most cases the previous transfer to determine whether or not this particular transfer required a reappraisal or would be excluded from reappraisal. If it required reappraisal the property had to be reappraised to market value based on the market data available.
2. Sales: All properties that sold between March 1, 1983 and February 29, 1984, required reappraisal to market value.
3. All property newly constructed during the same time period required an appraisal to market value. Any property that has had alterations which have added area, changed the use, or resulted in an extension of the economic life, is included in the term "New Construction". The inclusion of alterations as new construction means that each application for alteration requires a review and a determination as to whether it would require a physical inspection and a reappraisal.

WORKLOAD JULY 1, 1983 - JUNE 30, 1984

1. 12,883 assessment notices were mailed out the first of July, 1984. As a result we received several thousand calls, by phone or in person. The staff was able to satisfy the majority of these taxpayers regarding the appraised value we established for their property. As a result we received only 510 requests requiring a full review. Again this confirms our contention that if given time and man-power initially to complete a full appraisal on all mandated appraisals, it is much easier to defend our estimate of value. The property owner is much more

satisfied and we have fewer requests for review as well as fewer applications for reduction in value through the Assessment Appeals Board.

2. We had 19,031 changes of ownership.

- A. Approximately 50% are sales and require a reappraisal to market value.
- B. The other 50% are changes of ownership without a sale. These require a close analysis to determine whether or not they would be excluded from reappraisal. If they require reappraisal the staff must determine the market value of each property based on the data available from the properties that have actually sold.

3. Application for permits for alterations or new construction through the Department of Public Works amounted to 18,741. This is approximately 50% of the applications issued by the Central Permit, Electrical and Plumbing departments. Some of these are duplications for different kinds of work on the same building projects.

We are continuing to work with the Department of Public Works regarding these applications. Constitutional changes since Proposition 13 require that the Assessor receive a copy of these applications. It is of the utmost importance that this be accomplished. First, the law requires that new construction be appraised and enrolled by the Assessor. Secondly, and of equal importance, the added value to the assessment roll is very significant as shown by this year's increase to the roll for new construction in an amount in excess of \$805,000,000.

It is important to note that all of this information was gathered solely through our own efforts and at considerable cost of many man-hours. Many of the applications that are available are picked up by one of our assessment clerks, duplicated, and then returned to Central Permit Bureau. We are now receiving copies of some of the permits so duplicating these is not necessary. The system is not complete however and some copying is still necessary. Other sources of discovery of new construction are accomplished by long, diligent search - field inspections, contact with public recorded deeds of trust, and recorded permit applications.

4. At the same time our staff reviewed all parcels involved with a Possessory Interest. This involved 2,118 parcels. Each lease was reviewed and any necessary corrections were made for the 1984-85 Assessment Roll. The Real Property unsecured roll consisted of 156 items.

Real Property Division

5. The Assessment Appeals Board received 698 applications for reduction in Full Value. Of those filed, 51% were granted a reduction.

Filed	698
Heard	645
Reduced	360
Increased	-0-
Denied	138
Withdrawn	92
No Shows	55

6. The Estate Escape program has been in effect for three years. We have enrolled 1,253 escapes for total tax dollars of \$1,608,900.

Tax Dollars this year	\$ 1,608,900
Tax Dollars past year	<u>1,971,000</u>
Decrease	\$ 362,100

Decrease in the escape roll is due to the fact that we are able to enroll more of these items on the regular roll. There is no decrease in total revenue.

7. In addition to the regular assessment roll, SB813 mandated supplemental assessment. Formerly all property changing value was revalued as of 3/1 and enrolled for the following tax year starting on 7/1. Under SB813 in addition to value changes being made for the upcoming assessment value changes are made for the balance of the fiscal year. This means that for each change made under the old system we make one or more value change for the supplemental roll. The rules are very complex, much of the new work has been computerized but input documents must be prepared and inputted by appraisal personnel and clerical staff. The first years supplemental assessments yielded approximately \$6.5 million in extra revenue. This represented 2/3 of a normal tax year as the legislation was only effective for 8 months of a twelve-month cycle.

PERSONAL PROPERTY DIVISION

ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1983-1984

This Division, in accordance with State Law, provides for the assessment of personal property, trade fixtures, and leasehold improvements for the purpose of determining the Ad Valorem tax base for all local taxing jurisdictions in the county. This involves the process of discovery, auditing, appraising and enrollment.

COMPARISON OF OBJECTIVES IN
1983-84 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
To review and update 55,000 business situses for new businesses, change of ownership and eligibility for direct billings. Prepare data for 6000 corrections for office files & computer.	55,000	53,999
To review & process 43,000 business assessments for enrollment on the secured & unsecured assessment rolls.	43,000	44,340
To perform, review & approve 4,700 field audits & appraisals; mandatory & non-mandatory.	4,700	5,176
Prepare and defend all appeals to be heard before the Assessment Appeals Board.	182	215
Review & enroll 2,400 taxable boat assessments. Examine all claims for boat exemptions.	2,400	2,554
To prepare reports for local and state agencies; to analyze, correlate & report on data for SBE; to maintain statistical data for state legislature; to maintain assessment standard procedures for internal audits.	* 1,800	1,750

* Man-hours. All other figures are units of work.

PERSONAL PROPERTY DIVISION

1983-84 FISCAL YEAR

This division processed and enrolled 44,601 assessments on the 1984-85 Secured and Unsecured Assessment Rolls with the following market values:

	<u>1983-84</u>	<u>1984-85</u>
Other Personal Property	\$1,244,118,611	\$1,340,733,247
Fixtures (Improvements)	1,504,773,680	1,807,594,235
Vessels	<u>57,982,278</u>	<u>57,446,576</u>
	\$2,806,874,569	\$3,205,774,058

The appeals filed with the Assessment Appeals Board on items assessed by the Personal Property Division resulted in:

	<u>1982-83</u>	<u>1983-84</u>
Reductions	59	64
Denials	62	77
Withdrawals	33	55
Penalty only waivers	5	2
Postponements	<u>23</u>	<u>17</u>
Total Appeals Filed	182	215

At present, our staff consist of 27 valuation personnel and 10 clerical support personnel.

The production and deployment of the auditing-valuation personnel is presented in the following pages.

PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT
DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>
<u>Field Audits & Appraisals</u>	1,793	1,947	2,057	1,956
<u>Other Work Covered by</u> <u>Scope of Position:</u>				
Assessing Statements	789	645	515	580
Up-Date Field Books	520	540	562	522
Auditor & Senior Review	477	558	522	506
Leased Equipment & Etc.	201	179	111	172
<u>Work Equivalent to Scope</u> <u>of Position but out</u> <u>of Classification</u>	117	17	4	-
<u>Instruction and</u> <u>Training Program</u>	<u>90</u>	<u>82</u>	<u>195</u>	<u>82</u>
<u>Total Auditor</u> <u>Performance Time</u>	3,987	3,968	3,966	3,818
<u>Other "Man-Days" not</u> <u>Covered Above:</u>				
Supervision	923	932	955	920
Vacation & Holidays	341	458	498	486
Sick Pay	547	299	363	252
Administrative Leave	<u>107</u>	<u>46</u>	<u>82</u>	<u>17</u>
Total "Man-Days":	5,755	5,703	5,864	5,493

PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>
<u>Total Assesseees</u>	4,694	4,591	5,388	5,176
<u>Total No. of Audits & Appraisals Completed</u>	6,352	6,166	7,474	6,838
"Man-Days" Applicable Thereto	1,793	1,947	2,057	1,956
Average Audits per "Man-Day"	3.8	3.2	3.6	3.5
<u>Mandatory Assesseees</u>	375	340	344	323
<u>Mandatory Audits & Appraisals Completed</u>	1,838	1,717	1,045	1,272
"Man-Days" Applicable Thereto	1,446	1,459	1,075	1,167
Average Audits per "Man-Day"	1.3	1.2	1.0	1.1
<u>Other Assesseees</u>	4,319	4,251	5,044	4,853
<u>Other Audits & Appraisals Completed</u>	4,514	4,449	6,429	5,566
"Man-Days" Applicable Thereto	347	488	982	789
Average Audits/Appraisals per "Man-Day"	13.0	9.1	6.5	7.1
<u>Penal Assessments:</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>
Direct Bill Assessments	1,315	2,178	1,054	1,193
Assessments Computed on Prior Values	1,539	981	1,963)
New Business Penals	<u>2,998</u>	<u>2,598</u>	<u>3,030</u>) <u>3,913</u>
Total	5,852	5,757	6,047	5,106

PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1983 - 1984

	<u>NUMBER OF ASSEESSEES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF				
OUT-OF-STATE) & SO. CALIF.)	54	330	\$ 32,254,960	\$ 498,244
LOCAL AUDITS	386	1,725	55,008,960	717,375
PENAL AND DIRECT BILL INVESTIGATIONS, APPRAISALS & REVALUATIONS	4,602	4,602		
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>134</u>	<u>181</u>	<u>7,895,920</u>	<u>101,488</u>
SUB-TOTAL	5,176	6,838	95,159,840	1,317,107
CONTRACT AUDITS	<u>65</u>	<u>309</u>	<u>8,249,438</u>	<u>131,487</u>
TOTAL	5,241	7,147	\$103,409,278	\$1,448,594

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT OF COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Tax Dollar Recovery</u>
1970-1971	\$ 892,326
1971-1972	1,264,398
1972-1973	1,295,767
1973-1974	790,319
1974-1975	1,137,074
1975-1976	1,493,235
1976-1977	1,259,042
1977-1978	1,080,282
1978-1979	1,326,210
1979-1980	1,150,146
1980-1981	1,222,912
1981-1982	1,307,630
1982-1983	1,372,206
1983-1984	1,448,594

PERSONAL PROPERTY DIVISION

MARINE DIVISION

PRODUCTION REPORT 1983 - 1984

1984 Total Marine Records	2,823
Less: Exempt Vessels	<u>197</u>
Total for San Francisco	<u>3,020</u>

1984 Assessments:

Direct Bills	2,410
4% Bills	93
Normal Bills	56
Unidentified, Follow-ups	<u>461</u>
	<u>3,020</u>

Vessel Records Processed (DMV, CG, Owners):

New Boats Added	207
EDP Changes	420
Boats Deleted	<u>601</u>
	<u>1,228</u>

TECHNICAL AND ASSESSMENT SERVICES DIVISION



ANNUAL REPORT
TECHNICAL AND ASSESSMENT
SERVICES DIVISION
1983-1984

The responsibilities of the Technical and Assessment Services Division are to maintain the Assessment Roll, provide for an up-to-date computer information system, and to administer exemptions. These responsibilities are further broken down as follows:

Maintain and correlate Assessment Roll; enter all data from divisions into computer. Maintain and update records, record transfers of ownership, change of address, lot cuts and mergers. Update SBE map register, process Personal Property declaration books, maintain and control Roll Alpha Index for secured and unsecured rolls, Personal Property Exemption Register, Business Property Register, etc. Administer the Homeowner Exemption. Process and verify eligibility and amount of exemption on Church, Welfare, School and Veteran Exemptions. Handle telephone calls and visits from taxpayers, realtors, other departments of the City and other Counties. Inspection of premises to substantiate exemptions.

COMPARISON OF OBJECTIVES IN
1983-84 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
TO INPUT VIA COMPUTER, 20,000 new ownership entries, 30,000 mailing addresses, 100,000 statistical entries, 16,000 valuations, 2,000 new parcels, etc. to produce Assmt. Roll July 1	168,000	167,400
Error rate for above	1.5%	.5%
TO INPUT VIA COMPUTER, new values & changes in 55,000 business property accounts to produce Assmt. Roll July 1, check & balance 100% of values for these 55,000 accounts.	55,000	53,750
Error rate for above	1.5%	.5%
TO DETERMINE ELIGIBILITY OF EXEMPTIONS, make 600 onsite inspections.	600	609
PROCESS CLAIMS for 98,000 exemptions allowed by State law for Assessment Roll July 1.	98,000	97,530

Technical Services Division

	<u>Objectives</u>	<u>Actual</u>
TO PROVIDE ASSESSOR'S INFORMATION to the general public, business, other city departments, etc. via counter & telephone for 240,000 phone calls & 70,000 counter inquiries.	310,000	315,500

Average response time for above, in minutes	2.00	2.00
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TO MAINTAIN A CURRENT SET of block books delineating all taxable real property, condo conversions, 1,500 new lots, 180 deleted lots, 150 subdivision lots, 25 parcel maps.	1,955	2,070
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TO INPUT VIA COMPUTER, the Supplemental Assessment Rolls including Homeowner's Exemptions mandated by SB 813.	20,000	29,900
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OPERATIONS FUNCTIONS% OF MAN DAYS/YR.

E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners Exemptions	14%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	7%
Unsecured Roll Preparation	4%
Supplemental Roll Values & Exemptions	4%
Real Estate Ownership File	14%
Mail Address File	5%
Drafting	8%
	<u>100%</u>

PERSONNEL UTILIZATION

A total 4,160 Man Days was available for the period of 7-1-83 to 6-30-84.

MAN-DAYS

VACATION	268
SICK PAY	253
SICK LEAVE	14
LEAVE	19
COMPENSATORY TIME	14
JURY	9
FLOATING HOLIDAY	40
	<u>617</u>

Net Man-days Available

3,543

SECURED ROLL

1983-84 - 159,445 Parcels

1984-85 - 160,712 Parcels

New Subdivision Maps Processed: 41 Total of 1,060 new lots

Parcel Maps

Nos. Extended and Verified: 109 Total of 282 new lots

Segregation (Parcel Cuts for Taxation) 26

Section 2821, Revenue & Taxation Code

OWNERSHIP TRANSFERS

New Lots 1,488

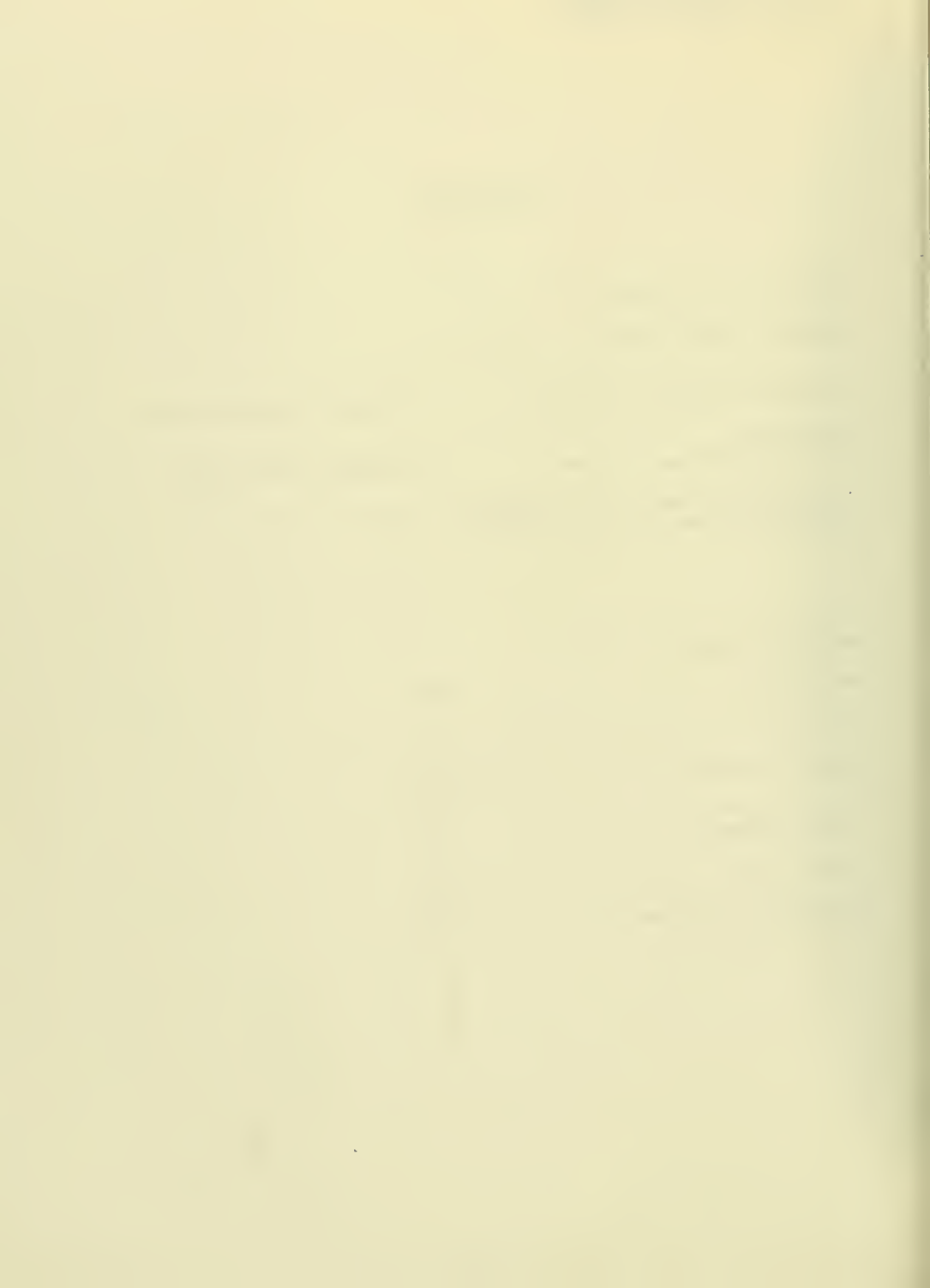
Deleted Lots 334

Changed Lots (Daily) 15,746

Total Lot Changes 17,568
(New & Deletes)

Property Sales 10,533

Total Papers Picked up 42,895
from Recorder .



1984
UNSECURED ROLL
VALUATION

DIRECT BILLS - MARCH 1 - FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS.</u>	<u>FIXED IMPTS.</u>	<u>P.P. OTHER</u>
12,953	-0-	-0-	\$ 16,408,649	\$ 42,095,550

JULY 31st ROLL - FULL VALUE

20,175	\$109,661,888	\$203,167,207	\$1,551,141,118	\$1,025,231,155
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TOTALS - FULL VALUE

33,128	\$109,661,888	\$203,167,207	\$1,567,549,767	\$1,067,326,705
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SECURED VALUATIONS

NUMBER OF CHANGES IN FULL VALUE IN REAL ESTATE	12,883
TOTAL INCREASE IN FULL VALUE REAL ESTATE IN THE 1984-85 ASSESSMENT	\$2,552,155,032

CORRECTIONS TO ASSESSMENT ROLLS

	<u>DECREASE</u>	<u>INCREASE</u>
REAL ESTATE CHANGES	306	78
PERSONAL PROPERTY	533	117
	<u>DENIED</u>	<u>EXTENDED</u>
HOMEOWNERS EXEMPTION	132	236
VETERANS EXEMPTION	5	6
MISCELLANEOUS EXEMPTIONS	55	63

ASSESSMENT SERVICES

Section processes claims for statutory exemptions (Church, Welfare, Home-owners, Veterans) and supplies assessment information to public.

Full-time staff: 6 employees Total Work days 1,560

Work-day Allocation:

Processing Exemptions Claims	28%
Telephone Switchboard	14%
Maintenance of Public Records	1%
Public Information & Counter Service	<u>57%</u>
	100%
Vacation	86 days
Sick Pay	51 days
Sick Leave	7 days
Floating Holiday	<u>14</u> days
	158

New Work Days Available

1,402

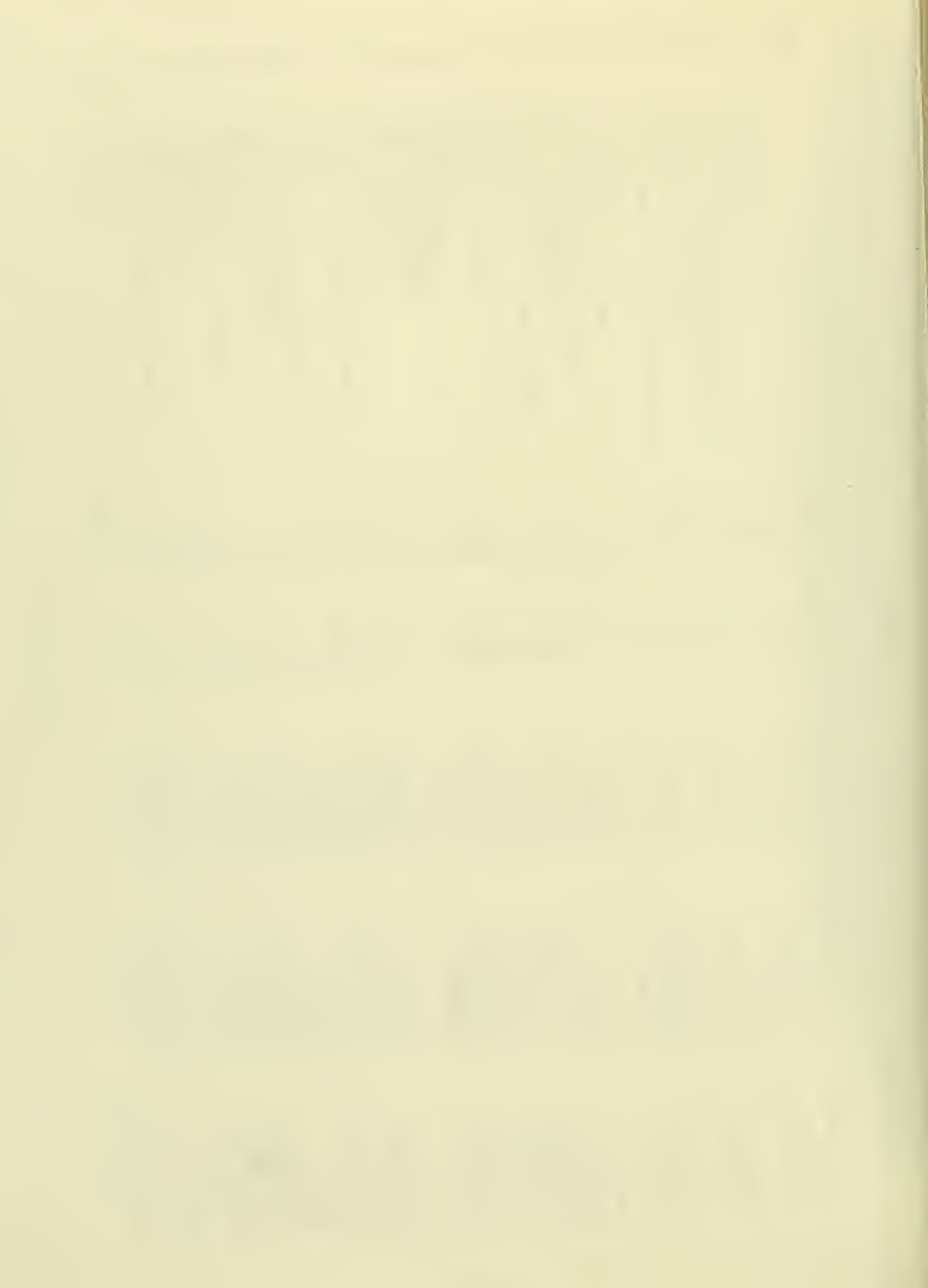


APPENDIX



KILL YEAR STATISTICS REAL ESTATE BY CLASS

CLASS	DESCRIPTION	PARCEL COUNT	UNITS	LAND CV	IMPS CV	REAL ESTATE FULL CASH VALUE
A	APARTMENTS	12,937	131,425	1,129,940,624	2,550,303,453	3,635,244,517
AC	APARTMENTS & COMMERCIAL STORES	40	465	8,149,825	17,664,173	25,793,198
B	RANKS	133	137	74,352,957	79,307,583	153,660,040
B2	BANK CONDOMINIUM	2,989		572,341,581	649,674,969	1,222,016,550
C	COMMERCIAL STORES	94	2,104	41,752,454	144,161,454	185,913,879
CU	CO-OP UNITS	37	20	7,232,994	12,177,633	19,410,832
CZ	COMMERCIAL STORE CONDOMINIUM	4	21	8,106,212	15,545,375	28,051,587
C1	SHOPPING CENTER	4		2,633,844,637	3,831,561,821	6,465,806,458
D	DWELLINGS	44,734	98,841	1,351,783	2,361,434	3,713,217
DA	DWELLINGS - APARTMENTS	30	61	291,800	386,800	678,600
DD	2 DWELLINGS - ONE PARCEL	4	7	370,479	849,038	1,219,517
DE	1 FLAT & DWELLING - ONE PARCEL	7	22	41,737,000	135,330,181	177,067,181
DF	SCHOOLS	213	109	882,218,303	1,392,921,766	2,281,170,071
E	FLATS & DUPLEX	21,448	49,654	468,599	438,426	1,307,025
F	1 FLAT & 1 1/2 FLDG - ONE PARCEL	4	13	142,298,939	202,774,831	350,774,831
FA	FLAT & STOK	2,723	9,514	129,402,336	79,558,413	208,960,749
G	GARAGES (COMMERCIAL)	345	1,163	2,757,258	810,441	3,567,699
GC	GOLF COURSE	8		309,060	677,790	986,850
GZ	GARAGE CONDOMINIUM	1		140,558,768	594,008,100	734,536,868
HC	HOTELS WITH COMMERCIAL	36	8,205	130,563,796	200,479,717	331,063,513
H1	HOTELS - 1ST CLASS	633	9,172	353,734,526	490,629,646	844,364,572
H2	HOTELS - OTHER	2,797	3,915	4,414,512	11,413,454	15,828,366
I	INDUSTRIAL	25	35	41,654,543	62,677,681	104,332,424
1w	INDUSTRIAL WAREHOUSE	91	3,663	27,919,327	212,346,754	240,268,181
M	MOTELS	39	302	14,547,246	5,664,941	74,193,187
N1	HOSPITALS	69	422	1,225,528,199	4,323,060,740	5,548,609,938
N2	CONVALESCENT HOMES, NURSING HOMES	1,129	14,370	1,913,909	4,613,664	6,527,573
D	OFFICE BUILDINGS	25	22	1,489,679	91,417	1,781,096
DZ	OFFICE - CONDOMINIUM	503	392	1,422,142	28,159	1,450,301
P	PUBLIC BUILDINGS (GOVERNMENT)	15		38,955,036	9,075,001	48,030,097
PL	PARKING LOT	280	117	13,103,907	124,295,148	25,399,555
P2	PARKING STALL CONDOMINIUM	53	132	40,067,128	40,067,128	70,619,171
S	GAS STATIONS	124	116	241,713,959	19,304,063	261,018,022
T	TRAPERS	7,125	149	54,940,838	158,752,119	213,692,957
U	CLUBS, LODGES, FRATERNAL ORGANIZATIONS	532	321	126,524,671	34,664,066	161,165,737
V	VACANT	4	12	254,060	315,000	579,060
VR	VACANT LOT - RESTRICTIONS	1,004	735	462,719,479	945,693,877	1,408,703,356
W	CHURCHES, CONVENTS, RECTORIES	52	4	18,531,608	13,691,017	32,222,625
X	MISCELLANEOUS (OTHER THAN LISTED)	46	25	8,605,208,993	16,284,495,447	24,889,708,440
XV	SINGLE STRUCTURE OVER MULT LOTS (D & P)	16,712	254,267			
Y	PORT CONSTRUCTION PROPERTY					
Z	CONDOMINIUM					
	INCOMPLETE STATISTICS					
TOTAL						



CERTIFICATE OF ASSESSED VALUATION

August 27, 1984

I, John C. Farrell, Controller of the City and County of San Francisco, State of California, do hereby certify that the Assessment Rolls of the City and County of San Francisco for the fiscal year 1984-85 show that the total assessed valuation of the property for each jurisdiction within the boundaries of this City and County is as follows:

	SECURED ROLLS		TOTAL ASSESSED VALUES	
	ASSESSOR'S ROLL*	BOARD ROLL**	TOTAL SECURED	UNSECURED ROLL
Land	\$ 8,605,208,993	\$ 306,767,580	\$ 8,911,976,573	\$ 120,983,396
Improvements	16,523,673,335	1,635,793,500	18,159,466,835	1,823,753,955
Personal Property	308,787,183	142,138,240	450,925,423	1,099,440,811
Penal Assessments	- 0 -	- 0 -	- 0 -	15,055,563
Total	\$25,437,666,511	\$2,084,699,320	\$27,522,365,831	\$3,059,233,725
Less: Non-reimbursable Exemptions	(1,043,404,115)	- 0 -	(1,043,404,115)	(56,109,609)
Redevelopment--Yerba Buena Center 7th 1005/6 Current Base Year--Net	(151,481,530)	(69,810,070)	(221,291,600)	(3,773,695)
Less: Homewoner Exemption	\$24,242,778,806	\$2,014,869,250	\$26,257,668,116	\$2,999,350,421
Net Total	\$23,570,187,229	\$2,014,889,250	\$25,585,071,479	\$2,999,224,009
				\$28,584,295,488

Assessed Valuations subject to equalization by:

*County Assessment Appeals Board

**State Board of Equalization

John C. Farrell
Controller

**TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS**

LINE NO.	TYPE	SECURED		UNSECURED		TOTAL	
		NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY
	WELFARE AND RELIGIOUS PROPERTIES (Const., Art. XIII, Sec. 4b)						
1	Private and Parochial schools of less than collegiate grade.	205	116,135,529	4	363,709	209	116,499,238
2	Hospitals	84	338,939,779	4	46,174	88	338,985,953
3	Other religious and charitable properties	562	316,812,338	210	29,771,203	772	346,583,541
4	Religious properties (R & TC, Sec. 20*)	419	115,201,148	10	181,817	429	115,382,965
	ALL OTHER PROPERTIES (Const., Art. XIII)						
5	Homes of totally disabled and blind veterans (Sec. 4a) Not over \$40,000	91	3,096,590	-	-	91	3,096,590
	Over \$40,000	6	345,367	-	-	6	345,367
6	Other veterans' properties (Sec. 3, o, p, q, r)	4	16,000	8	19,996	12	35,996
	Total veterans' properties (line 5 plus line 6)	101	3,457,957	8	19,996	109	3,477,953
8	Churches (Sec. 3f & 4d)	201	38,438,219	5	103,800	206	38,542,019
9	Privately owned colleges (Sec. 3e)	55	111,522,562	7	615,617	62	112,138,179
10	Low valued property (Sec. 7) (See instructions)	-	-	-	-	-	-
	Totals lines 1-6 & 8-10	1,627	1,040,507,532	248	31,102,316	1,875	1,071,609,848
	REIMBURSABLE EXEMPTIONS						
1	Homeowners' (Sec. 218, R & TC)	96,149	672,596,637	19	126,412	96,168	672,723,049
1	Business inventories (Sec. 219)		-	-	-	-	-
	Excluded above						
1	Cemetery	1	101,140	-	-	-	101,140
	Other (Specify)						
1		11	2,795,443	12	772,394	23	3,567,837



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CITY AND COUNTY OF SAN FRANCISCO

ASSESSOR'S OFFICE



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ANNUAL REPORT

FISCAL YEAR 1984-1985



SAMUEL DUCA, M.A.I.
ASSESSOR

October 16, 1985

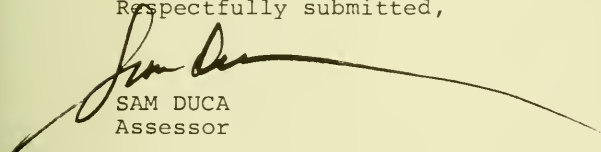
Honorable Dianne Feinstein
Mayor of San Francisco
Room 200, City Hall
San Francisco, CA 94102

Dear Mayor Feinstein:

We are pleased to furnish you the Annual Report of
the Assessor's Office, City and County of San Francisco,
for the fiscal year 1984-85.

The Report includes a review of the activities of this
office with accompanying statistical information.

Respectfully submitted,



SAM DUCA
Assessor

SD:mc

A N N U A L R E P O R T
A S S E S S O R ' S O F F I C E

1984 - 1985

October 16, 1985

Sam Duca
Assessor

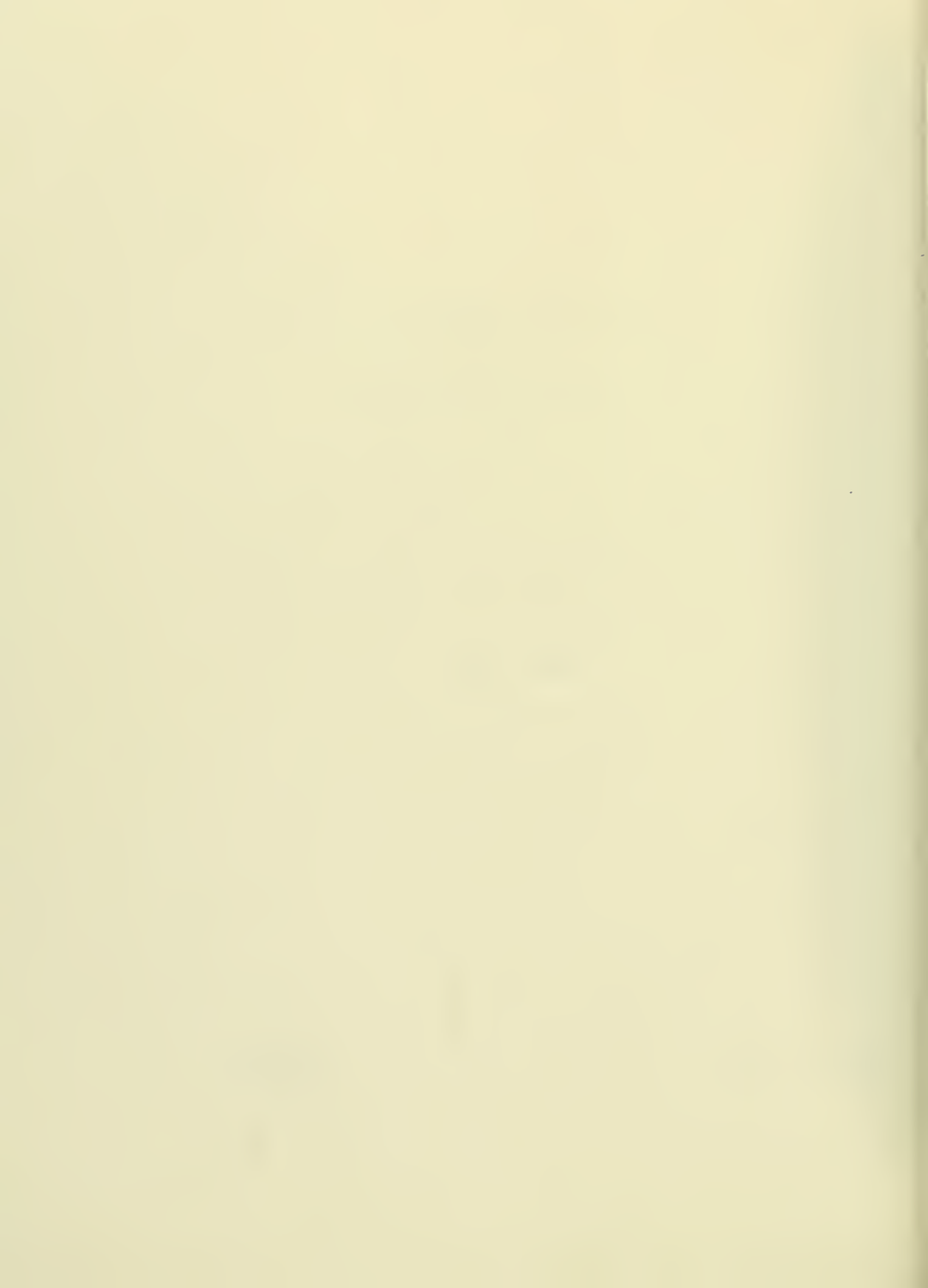


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SAMUEL DUCA, M.A.I.
ASSESSOR

ANNUAL REPORT

1984-85

This office has operated under the California constitutional amendment, Article XIII A (Proposition 13), for the last seven years. During this period the state legislature has passed, and the governor signed, legislation implementing Proposition 13. There have been approximately 100 legislative enactments dealing with its implementation, and this has caused an increase in the workload in this office.

There are still many bills pending with respect to Proposition 13 which must be resolved in the near future. The problems these bills address include the following:

1. Characteristics of the property tax since Proposition 13;
2. Improving administration of the supplemental roll;
3. Significant findings of the Board of Equalization monitoring process;
4. Property tax appeals;
5. Review of significant pending litigation;
6. Board of Equalization findings on the ratio of assessed value to full value;
7. Distribution of property tax revenues to local agencies; and
8. Property tax exemptions.

Probably one of the most significant bills that was passed by the legislature and signed into law by the Governor is SB813 which deals with supplemental assessments. There has been opposition to



this bill, however it is my belief that 813 will remain as part of the property tax administration system because it produces between \$8 and \$12 million in increased revenue for San Francisco as well as commensurate amounts for the other counties in the State of California.

The office of the Assessor of the City and County of San Francisco has been fortunate in receiving a 100% maintenance budget for the last three years and compliments the Mayor and Board of Supervisors on maintaining this allocation. If it were decreased it would mean a corresponding decrease in revenues for the City, as we would not be able to comply with the requirements of state law. We have also been very fortunate in having a dynamic city where the property tax values have increased on the average of 10% each year for the last five years.

Article XIII A of the State Constitution, which caused major changes in assessment practices and property tax revenues, was adopted in June, 1978. The table following indicates the effect of Proposition 13 on property tax revenue in San Francisco.



THE EFFECT OF PROPOSITION 13
ON PROPERTY TAX REVENUE
IN SAN FRANCISCO

<u>Year</u>	<u>Assessed Value of Taxable Property</u>	<u>Tax Rate (Per \$100 of Assessed Valuation)</u>	<u>Effective Tax Rate on Full Assessed Value</u>	<u>Estimated Property Tax Revenue</u>
1977-78	\$14,724,371,404	\$11.70	2.925%	\$435,240,000

Proposition 13

1978-79	\$15,926,312,244	\$ 5.06	1.265%	\$231,051,000
1979-80	17,434,385,796	4.97	1.2425%	217,066,000
1980-81	18,350,584,092	4.92	1.23%	225,907,000
1981-82	20,316,708,761	1.19	1.19%	242,399,000
1982-83	23,424,381,385	1.17	1.17%	274,527,000
1983-84	26,165,905,693	1.15	1.15%	300,908,000
1984-85	29,257,018,537	1.14	1.14%	333,530,000
1985-86	32,191,185,261	1.14	1.14%	366,979,500

Higher prices were accountable for the significant increase in the assessed value of property in the city over the past year even though there was a drop in the total number of sales reported.

The residential housing market continued to be strong with interest rates remaining fairly stable and a supply of mortgage money adequate. The softening of demand for commercial office space as first noted several years ago continued with a vacancy factor at about the 10% level. Construction, however, remained strong as builders and developers were undertaking projects before the advent of pending and more stringent planning and building restrictions.

Property tax revenues are expected to continue at an increased rate exceeding 10% annually. There are no apparent undesirable factors, economic or otherwise, that will substantially change this positive trend in the near future.

ADMINISTRATION DIVISION

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1985-86 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 28,078,071,676
Total Tangible Unsecured	3,297,263,646
Total Escaped Unsecured	<u>198,030,435</u>
Total Tangible	\$ 31,573,365,757
Penal Assessments	<u>4,164,464</u>
Total Locally Assessed Valuation Prior to Exemptions	\$ 31,577,530,221
State Assessed Property	<u>2,247,647,570</u>
Total Local and State Assessed Property Prior to Exemptions	\$ 33,825,177,791

Exemptions 1985-86

Homeowners qualifying for \$7,000 Assessed Value Exemption (96,638)	\$ 675,954,488
(Homeowners Exemption property tax equivalent is reimbursed to the City by the State of California)	
Assessed Value of Constitutional Exemptions (Veterans, Welfare, Charitable, etc.)	\$ 1,076,051,557

Tax Revenue 1985-86

Ad Valorem Tax Revenue	\$ 366,979,500
Percentage of Total Resources	16.6%
Assessor's 1984-85 Budget Expenditures	5,004,176
Administrative Cost	1.37%



ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1984-85 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 7,874,509,814	25.6
Multi-Family	6,109,246,826	19.9
Commercial, Industrial and Other*	<u>16,741,838,815</u>	<u>54.5</u>
TOTAL	\$ 30,725,595,455	100.0

1985-86 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 8,621,793,969	25.6
Multi-Family	6,578,713,639	19.3
Commercial, Industrial and Other*	<u>18,624,670,183</u>	<u>55.1</u>
TOTAL	\$ 33,825,177,791	100.0

*Other includes business personal property, possessory interest, boats, penal and escaped assessments, and State assessed property.

ASSESSOR'S OFFICE

DEPARTMENT 02

ACCT. NO.	OBJECT OF EXPENDITURES	1983-84 BUDGET AMOUNT	1984-85 BUDGET AMOUNT	1985-86 BUDGET AMOUNT
0010	Permanent Salaries	\$ 2,818,464	\$ 3,155,224	\$ 3,231,853
0010	Annual Salary Increase	<u>336,760</u>	<u>76,629</u>	<u>201,226</u>
	TOTAL PERM. SALARIES	\$ 3,155,224	\$ 3,231,853	\$ 3,433,079
0020	Temporary Salaries	<u>16,979</u>	<u>54,108</u>	<u>17,824</u>
	TOTAL SALARIES	\$ 3,171,303	\$ 3,285,961	\$ 3,450,903
0601	Fringe Benefits	<u>735,282</u>	<u>898,401</u>	<u>946,404</u>
	TOTAL PERSONNEL COSTS	\$ 3,906,585	\$ 4,184,362	\$ 4,397,307
0001	Professional Services	20,839	20,839	20,839
110	Use of Employees' Cars	64,151	70,319	67,296 (1)
201	Local Fares	194	100	100
206	Travel Expense	9,427	9,427	9,427
218	Repair Office Equipment	2,401	2,401	2,401
232	Telephone	17,427	18,000	24,000
233	Postage	24,868	15,000	20,000
235	Subscriptions	2,262	3,500	3,500
236	Printing	23,588	20,000	17,000
241	Rental of Office Equipment	9,682	9,682	9,682
299	Other Contractual Services	1,076	13,366	5,366
300	Materials & Office Supplies	8,467	8,277	8,277
260	Equipment	9,544	-0-	-0-
500	Reproduction Services	<u>1,687</u>	<u>1,367</u>	<u>1,367</u>
	TOTAL OF ACCOUNTS	\$ 195,613	\$ 192,278	\$ 189,255
020	City Attorney	27,891	-0-	-0-
30	Civil Service Training	1,130	1,037	1,122
100	Controller Data Processing	<u>478,304</u>	<u>626,499</u>	<u>421,994</u>
	TOTAL PERSONNEL & OTHER ACCOUNTS	<u>\$ 4,609,523</u>	<u>\$ 5,004,176</u>	<u>\$ 5,009,678</u>

(1) Includes auto mileage allowance of \$40,470 established by Memorandum of Understanding with labor unions and is not included in departmental budget.

ASSESSOR'S OFFICE PERSONNEL STAFFING (1)

	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
1. Administrative	4	4	3	3	3	3	3	4
2. Appraiser	48	48	45	40	38	38	40	40
3. Auditors	32	32	32	30	30	30	30	29
4. Clerical	27	25	31	31	31	39	42	42
5. Technical	<u>7</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
6. Total Permanent	118	114	116	109	107	115	120	120
7. Temporary	<u>10</u>	<u>14</u>	<u>4</u>	<u>3</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>
8. Budgeted Positions	128	128	120	112	115	115	120	120
9. CETA	<u>14</u>	<u>7</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10. Total Positions	142	135	125	112	115	115	120	120
Workload	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
No. of parcels on secured roll:	154,497	155,685	156,567	157,126	158,089	159,445	160,712	161,623
No. of accounts on unsecured roll:	<u>36,045</u>	<u>37,409</u>	<u>35,839⁽²⁾</u>	<u>36,525</u>	<u>37,611</u>	<u>37,892</u>	<u>38,895</u>	<u>48,542</u>
TOTAL	190,542	193,094	192,406	193,651	195,700	197,337	199,607	210,165

(1) Budgeted positions

(2) The 4.2% reduction in 1980-81 was due to the elimination of business inventory accounts.

Administration Division

COMPARISON OF ANNUAL INCREASES IN ASSESSED VALUE**

	Residential	Non Residential	Total	Percent of Total Increase
<u>1983/84 to 1984/85</u>				
New Construction & Alterations	\$ 125,569,903	\$ 679,787,027	\$ 805,316,930	31.6%
Change in Ownership Reappraisals	627,314,440	672,732,599	1,300,047,039	50.9%
2% Inflation Factor	255,647,844	191,103,223	446,751,068	17.5%
TOTAL	\$1,008,532,187	\$ 1,543,622,843	\$ 2,552,155,032	100%
Percent of Total Increases	39.5%	60.5%	100%	
<u>1984/85 to 1985/86</u>				
	Residential	Non Residential	Total	Percent of Total Increase
New construction & Alterations	\$ 51,179,660	\$ 183,381,754	\$ 234,561,414	9%
Change in Ownership Reappraisals	1,018,417,404	864,930,276	1,883,347,680	72%
2% Inflation Factor	275,818,480	221,975,680	497,794,160	19%
TOTAL	\$1,345,415,554	\$ 1,270,287,710	\$ 2,615,703,254	100%
Percent of Total Increases	51%	49%	100%	

** Locally assessed real property only. State-assessed utility property is not included



REAL PROPERTY DIVISION

ANNUAL REPORT
REAL PROPERTY DIVISION
1984-85 ASSESSMENT ROLL

The Real Property Division is responsible, under the California State Constitution, for the assessment of all taxable real property and possessory interest in the County for the purpose of determining the ad valorem tax base for all taxing jurisdictions. This involves the process of discovery, appraisal and enrollment.

COMPARISON OF OBJECTIVES IN
1984-85 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
Change of Ownership:		
Review all transfers	19,500	17,466
Appraise transfers as required	16,000	13,969,
Building Permits:		
Review building permits	18,000	18,076
Appraise building permits	11,500	11,749
Review all requests for review and applications to A.A.B. for reduction in value. Prepare necessary reports.	4,500	4,671
Review, inspect and appraise all splits, mergers, segregations, redemptions, fire damage properties.	2,000	2,110
Reveiw and appraise each possessory interest.	2,300	3,137
Prepare reports for local and state agencies. Analyze, correlate and report on data for SBE. Maintain statistical data for State Legislature. Maintain assessment standard procedures for internal audits.	1,700*	1,785*
Prepare supplemental notices and billing for Supplemental Assessment Roll required by SB 813.	26,000	28,763

*Man hours -- Other figures are units of work



REAL PROPERTY DIVISION

1985-86 Assessment Roll

The Real Property Division enrolled 161,622 parcels of real property on the secured roll for the 1985-86 assessment year, with a value of:

	<u>Taxable Value</u>
Land	\$ 9,783,047,457
Improvements	<u>17,722,338,940</u>
Total	\$ 27,505,386,397

This is an increase in value over the 1984-85 Assessment Roll of:

	<u>Taxable Value</u>
Land	\$ 1,177,838,464
Improvements	<u>1,437,839,493</u>
Total	\$ 2,615,677,957

The Real Property Division's unsecured roll for 1985-86 consists of 153 parcels. The Full Value of these parcels is:

	<u>Taxable Value</u>
	\$ 46,477,190

The Possessory Interest roll for 1985-86 consists of 2,984 parcels with a value of:

	<u>Taxable Value</u>
	\$ 350,611,050



REAL PROPERTY DIVISION

Our appraisal staff consisted of 1 Appraiser-trainee; 14 Real Property Appraisers; 15 Senior Real Property Appraisers; 4 Principal Real Property Appraisers; 1 Assistant Chief Appraiser; and 1 Chief Appraiser; a total of 36 Appraisers.

Under Proposition 13 we are required to reappraise all properties that had

1. A change of ownership
2. A sale
3. New construction, including alterations

The procedures we were mandated to follow were:

1. In all changes of ownership we had to review the entire transfer and in most cases the previous transfer to determine whether or not this particular transfer required a reappraisal or would be excluded from reappraisal. If it required reappraisal, the property had to be reappraised to market value based on the market data available.
2. Sales: All properties that sold between March 1, 1984 and February 28, 1985, required reappraisal to market value.
3. All property newly constructed during the same time period required an appraisal to market value. Any property that has had alterations which have added area, changed the use, or resulted in an extension of the economic life, is included in the term "New Construction". The inclusion of alterations as new construction means that each application for alteration requires a review and a determination as to whether it would require a physical inspection and a reappraisal.

WORKLOAD JULY 1, 1984 - JUNE 30, 1985

1. 13,050 assessment notices were mailed out the first of July, 1985. As a result we received several thousand calls, by phone or in person. The staff was able to satisfy the majority of these taxpayers regarding the appraised value we established for their property. As a result we received only 430 requests requiring a full review. Again this confirms our contention that if given time and manpower initially to complete a full appraisal on all mandated appraisals, it is much easier to defend our estimate of value. The property owner is much more satisfied and we have fewer requests for review as well as fewer applications for reduction in value through the Assessment Appeals Board.



2. We had 17,466 changes of ownership. (Real estate market was less active than in previous years.)
 - A. Approximately 50% are sales and require a reappraisal to market value.
 - B. The other 50% are changes of ownership without a sale. These require a close analysis to determine whether or not they would be excluded from reappraisal. If they require reappraisal the staff must determine the market value of each property based on the data available from the properties that have actually sold.
3. Application for permits for alterations or new construction through the department of Public Works amounted to 18,076. This is approximately 50% of the applications issued by the Central Permit, Electrical and Plumbing departments. Some of these are duplications for different kinds of work on the same building projects.

We are continuing to work with the Department of Public Works regarding these applications. Constitutional changes since Proposition 13 require that the Assessor receive a copy of these applications. It is of the utmost importance that this be accomplished. First, the law requires that new construction be appraised and enrolled by the Assessor. Secondly, and of equal importance, the added value to the assessment roll is very significant as shown by this year's increase to the roll for new construction in an amount in excess of \$234,561,414.

It is important to note that all of this information was gathered solely through our own efforts and at considerable cost of many man hours. Many of the applications that are available are picked up by one of our assessment clerks, duplicated, and then returned to Central Permit Bureau. We are now receiving copies of some of the permits so duplicating these is not necessary. The system is not complete however and some copying is still necessary. Other sources of discovery of new construction are accomplished by long, diligent search - field inspections, contact with public recorded deeds of trust, and recorded permit applications.

4. At the same time our staff reviewed all parcels involved with a possessory interest. This involved 2,984 parcels. Each lease was reviewed and any necessary corrections were made for the 1985-86 Assessment Roll. The Real Property unsecured roll consisted of 153 items.
5. The Assessment Appeals Board received 376 applications for reduction in full value. Of those filed, 41% were granted a reduction.

Filed	376
Heard	244
Reduced	154
Increased	-0-
Denied	90
Withdrawn	92
No Shows	40

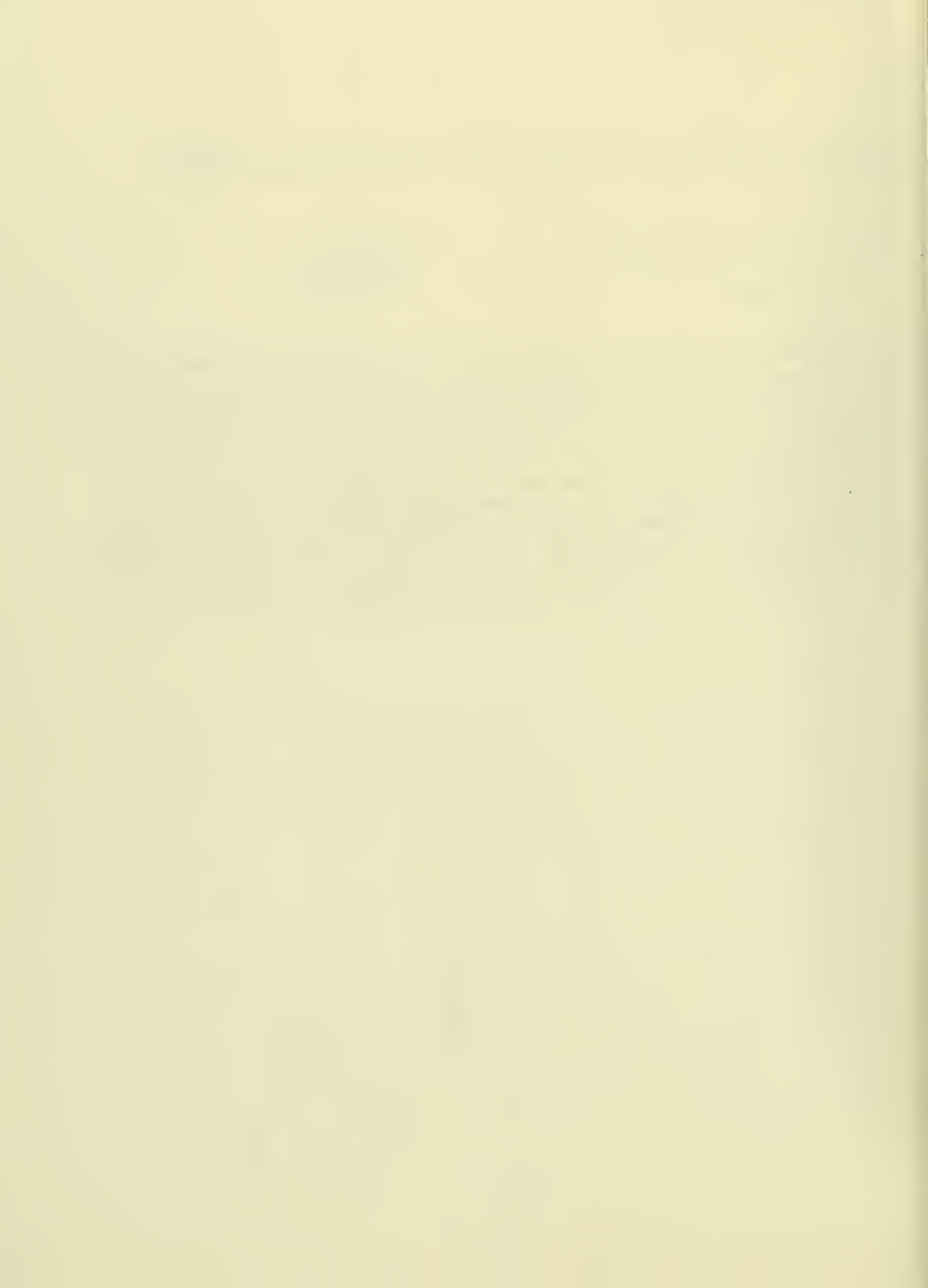


Real Property Division

The Estate Escape Program has been in effect for four years. In 1984-85 we have enrolled 1,389 escapes for total tax dollars of \$2,093,416.08.

Tax dollars this year	\$2,093,416
Tax dollars past year	<u>1,608,900</u>
Increase	\$ 484,516

In addition to the regular assessment roll, SB 813 mandated supplemental assessment. Formerly all property changing value was revalued as of 3/1 and enrolled for the following tax year starting on 7/1. Under SB 813, in addition to value changes being made for the upcoming assessment value, changes are made for the balance of the fiscal year. This means that for each change made under the old system we make one or more value change for the supplemental roll. The rules are very complex, much of the new work has been computerized but input documents must be prepared and inputted by appraisal personnel and clerical staff. The first years' supplemental assessments yielded approximately \$6.5 million in extra revenue. This represented 2/3 of a normal tax year as the legislation was only effective for eight months of a 12 month cycle. This year the total will be approximately 10 million in tax dollars added to the City's income.



PERSONAL PROPERTY DIVISION

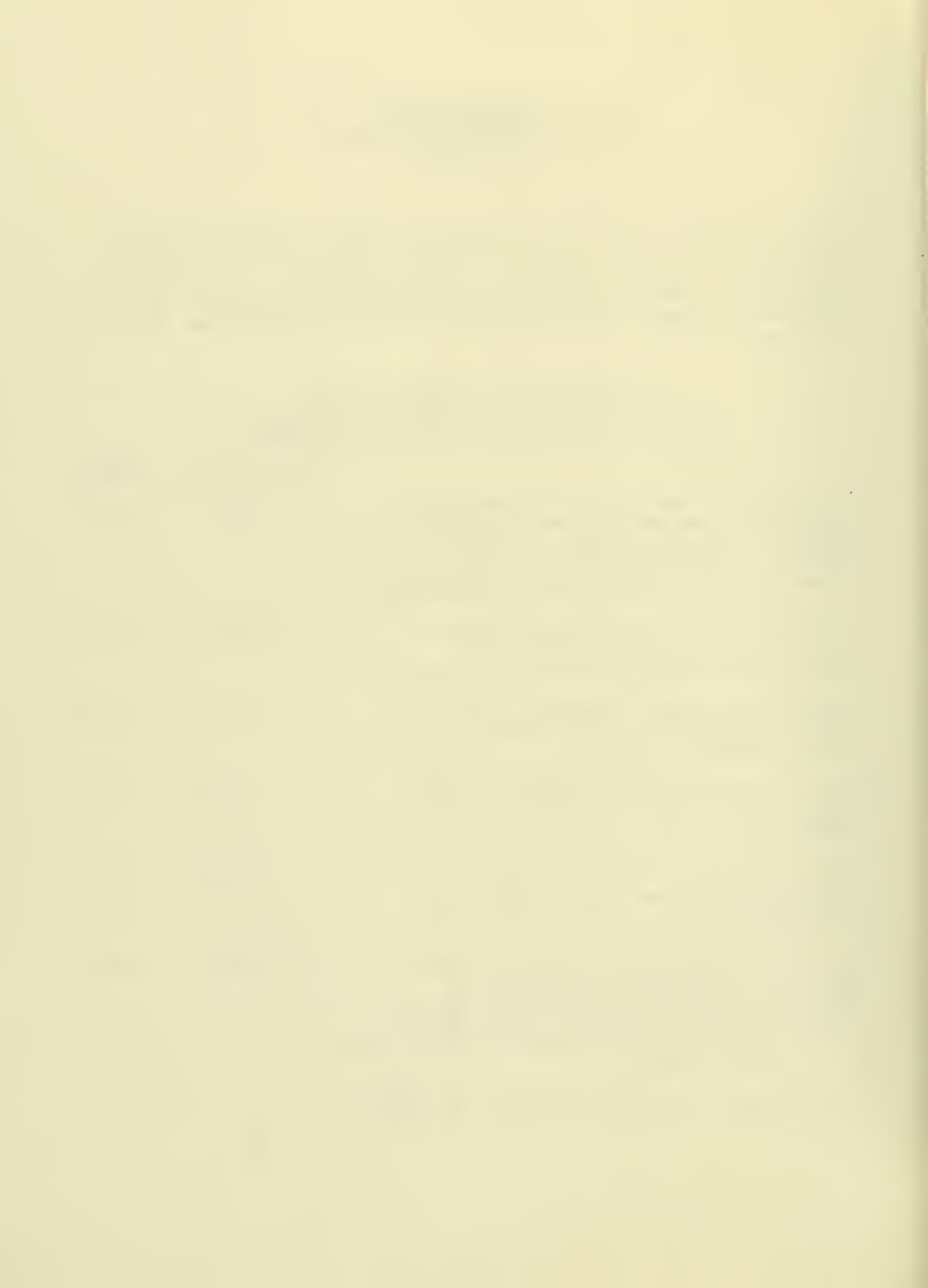
ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1984-1985

This Division, in accordance with State Law, provides for the assessment of personal property, trade fixtures, and leasehold improvements for the purpose of determining the ad valorem tax base for all local taxing jurisdictions in the county. This involves the process of discovery, auditing, appraising and enrollment.

COMPARISON OF OBJECTIVES IN
1984-85 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
To review and update 55,000 business situses for new businesses, change of ownership and eligibility for direct billings. Prepare data for 6000 corrections for office files & computer.	55,000	53,145
To review & process 43,000 business assessments for enrollment on the secured and unsecured assessment rolls.	43,000	43,809
To perform, review & approve 4,700 field audits & appraisals; mandatory & non-mandatory.	4,700	5,426
Prepare and defend all appeals to be heard before the Assessment Appeals Board.	150	159
Review & enroll 2,500 taxable boat assessments. Examine all claims for boat exemptions.	2,500	2,796
To prepare reports for local and state agencies; to analyze, correlate & report on data for SBE; to maintain statistical data for state legislature; to maintain assessment standard procedures for internal audits.	*1,800	1,850

* Man-hours. All other figures are units of work.



PERSONAL PROPERTY DIVISION

1984-85 FISCAL YEAR

This division processed and enrolled 43,809 assessments on the 1985-86 Secured and Unsecured Assessment Rolls with the following assessed values:

	<u>1984-85</u>	<u>1985-86</u>
Other Personal Property	\$1,340,733,247	\$1,389,687,043
Fixtures (Improvements)	1,807,594,235	2,076,319,546
Vessels	<u>57,446,576</u>	<u>50,724,934</u>
	\$3,205,774,058	\$3,516,731,523

The appeals filed with the Assessment Appeals Board on items assessed by the Personal Property Division resulted in:

	<u>1983-84</u>	<u>1984-85</u>
Reductions	64	37
Denials	77	72
Withdrawals	55	33
Penalty only waivers	2	2
Postponements	<u>17</u>	<u>15</u>
Total Appeals Filed	215	159

At present, our staff consist of 28 valuation personnel and 10 clerical support personnel.

The production and deployment of the auditing-valuation personnel is presented in the following pages.



PERSONAL PROPERTY DIVISION

COMPARATIVE YEARLY PRODUCTION REPORT

DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
<u>Field Audits & Appraisals</u>	1,947	2,057	1,956	2,076
<u>Other Work Covered by</u> <u>Scope of Position:</u>				
Assessing Statements	645	515	580	708
Up-Date Field Books	540	562	522	536
Auditor & Senior Review	558	522	506	517
Leased Equipment & Etc.	179	111	172	181
<u>Work Equivalent to Scope</u> <u>of Position but out</u> <u>of Classification</u>	17	4	-	-
<u>Instruction and</u> <u>Training Program</u>	<u>82</u>	<u>195</u>	<u>82</u>	<u>423</u>
<u>Total Auditor</u> <u>Performance Time</u>	3,968	3,966	3,818	4,441
<u>Other "Man-Days" not</u> <u>Covered Above:</u>				
Supervision	932	955	920	916
Vacation & Holidays	458	498	486	417
Sick Pay	299	363	252	390
Administrative Leave	<u>46</u>	<u>82</u>	<u>17</u>	<u>27</u>
Total "Man-Days":	5,703	5,864	5,493	6,191

PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
<u>Total Assesseees</u>	4,591	5,388	5,176	5,426
<u>Total No. of Audits & Appraisals Completed</u>	6,166	7,474	6,838	7,828
"Man-Days" Applicable Thereto	1,947	2,057	1,956	2,076
Average Audits per "Man-Day"	3.2	3.6	3.5	3.8
<u>Mandatory Assesseees</u>	340	344	323	346
<u>Mandatory Audits & Appraisals Completed</u>	1,717	1,045	1,272	1,756
"Man-Days" Applicable Thereto	1,459	1,075	1,167	1,396
Average Audits per "Man-Day"	1.2	1.0	1.1	1.2
<u>Other Assesseees</u>	4,251	5,044	4,853	5,080
<u>Other Audits & Appraisals Completed</u>	4,449	6,429	5,566	6,072
"Man-Days" Applicable Thereto	488	982	789	680
Average Audits/Appraisals per "Man-Day"	9.1	6.5	7.1	8.9
 <u>Penal Assessments:</u>	 <u>1981-82</u>	 <u>1982-83</u>	 <u>1983-84</u>	 <u>1984-85</u>
Direct Bill Assessments	2,178	1,054	1,193	1,120
Assessments Computed on Prior Values	981	1,963)	
) 3,913	3,967
New Business Penals	<u>2,598</u>	<u>3,030</u>)	
Total	5,757	6,047	5,106	5,087

PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1984-1985

	<u>NUMBER OF ASSESSEES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF				
OUT-OF-STATE	61	244	\$ 3,796,135	\$ 51,551
LOCAL AUDITS	405	2,583	66,164,590	805,362
PENAL AND DIRECT BILL INVESTIGATIONS, APPRAISALS & REVALUATIONS	4,740	4,740		
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>220</u>	<u>261</u>	<u>14,930,923</u>	<u>178,585</u>
SUB-TOTAL	5,426	7,828	\$84,891,648	\$1,035,498
CONTRACT AUDITS	<u>74</u>	<u>506</u>	<u>11,200,069</u>	<u>157,697</u>
TOTAL	5,500	8,334	\$96,091,717	\$1,193,195

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT OF COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Tax Dollar Recovery</u>
1971-1972	\$1,264,398
1972-1973	1,295,767
1973-1974	790,319
1974-1975	1,137,074
1975-1976	1,493,235
1976-1977	1,259,042
1977-1978	1,080,282
1978-1979	1,326,210
1979-1980	1,150,146
1980-1981	1,222,912
1981-1982	1,307,630
1982-1983	1,372,206
1983-1984	1,448,594
1984-1985	1,193,195

PERSONAL PROPERTY DIVISION

MARINE DIVISION

PRODUCTION REPORT 1984-1985

1985 Total Marine Records	3,531
Less: Exempt Vessels	<u>475</u>
Total for San Francisco	3,056

1985 Assessments:

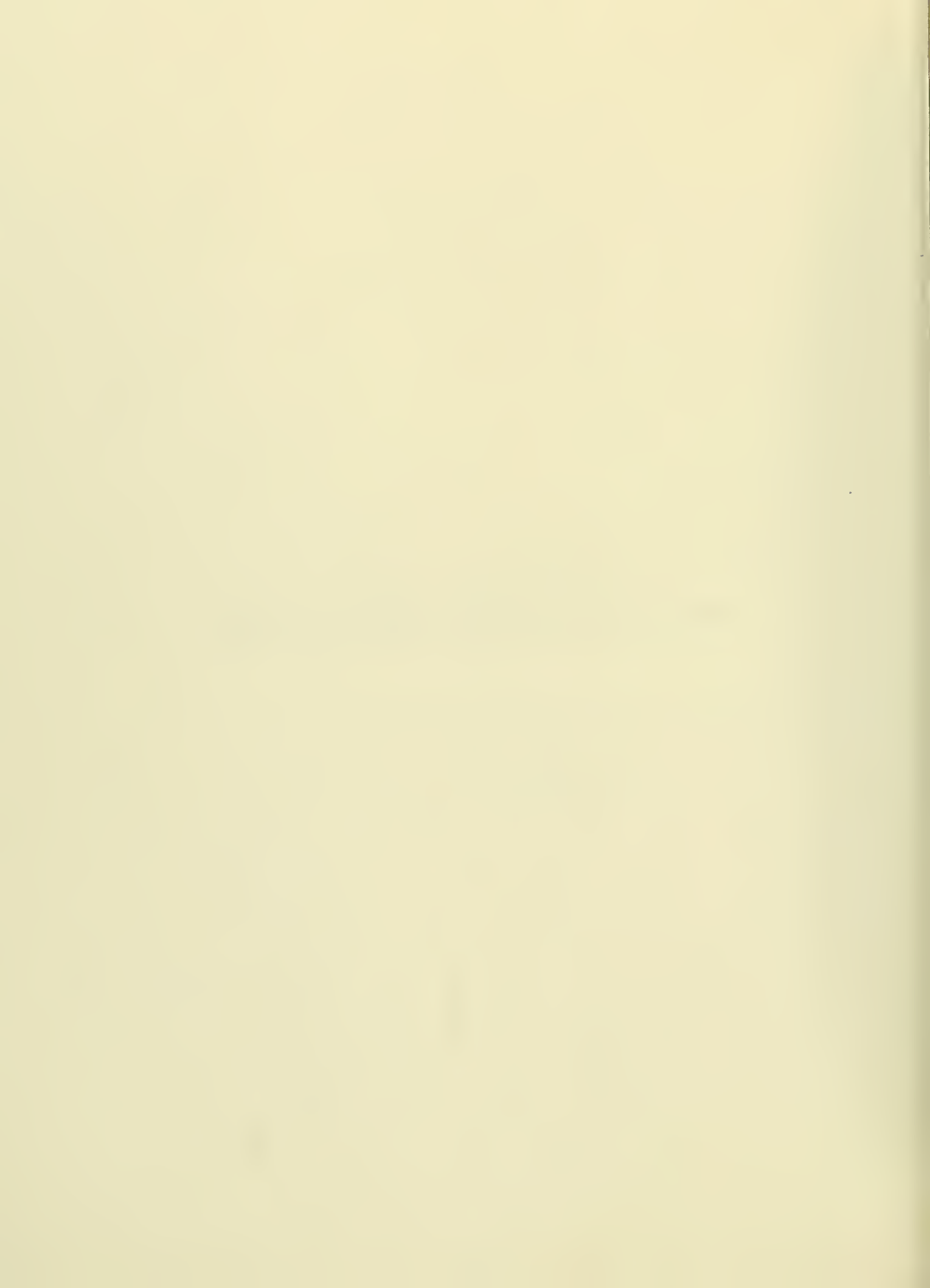
Direct Bills	2,354
4% Bills	114
Homeowners Bills	18
Escape Bills	310
Unidentified, Follow-ups	<u>260</u>
	<u>3,056</u>

Vessel Records Processed (DMV, CG, Owners):

New Boats Added	804
EDP Changes	1,561
Boats Deleted	<u>381</u>
	<u>2,746</u>



TECHNICAL AND ASSESSMENT SERVICES DIVISION



ANNUAL REPORT
TECHNICAL AND ASSESSMENT
SERVICES DIVISION

1984-1985

The responsibilities of the Technical and Assessment Services Division are to maintain the Assessment Roll, provide for an up-to-date computer information system, and to administer exemptions. These responsibilities are further broken down as follows:

Maintain and correlate Assessment Roll; enter all data from divisions into computer. Maintain and update records, record transfers of ownership, change of address, lot cuts and mergers. Update SBE map register, process Personal Property declaration books, maintain and control Roll Alpha Index for secured and unsecured rolls, Personal Property Exemption Register, Business Property Register, etc. Administer the Homeowner Exemption. Process and verify eligibility and amount of exemption on Church, Welfare, School and Veteran Exemptions. Handle telephone calls and visits from taxpayers, realtors, other departments of the City and other Counties. Inspection of premises to substantiate exemptions.

COMPARISON OF OBJECTIVES IN
1984-85 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
TO INPUT VIA COMPUTER, 20,000 new ownership entries, 30,000 mailing addresses, 100,000 statistical entries, 16,000 valuations, 2,000 new parcels, etc. to produce Assessment Roll July 1.	168,000	169,200
Error rate for above	1.5%	.5%
TO INPUT VIA COMPUTER, new values and changes in 55,000 business property accounts to produce Assessment Roll July 1, check and balance 100% of values for these 55,000 accounts.	55,000	55,598
Error rate for above	1.5%	.5%
TO DETERMINE ELIGIBILITY OF EXEMPTIONS, make 600 onsite inspections.	600	598
PROCESS CLAIMS for 98,000 Exemptions allowed by State law for Assessment Roll July 1.	98,000	98,326



Technical Services Division

	<u>Objectives</u>	<u>Actual</u>
TO PROVIDE ASSESSOR'S INFORMATION to the general public, business, other city departments, etc. via counter and telephone for 240,000 phone calls and 70,000 counter inquiries.	310,000	312,500
Average response time for above, in minutes	2.00	2.00
TO MAINTAIN A CURRENT SET of block books delineating all taxable real property, condo conversions, 1,500 new lots, 180 deleted lots, 150 subdivision lots, 25 parcel maps.	1,955	2,229
TO INPUT VIA COMPUTER, the supplemental Assessment Rolls including Homeowners' Exemptions mandated by SB 813.	20,000	43,145

OPERATIONS FUNCTIONS% OF MAN DAYS/YR.

E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners' Exemptions	14%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	7%
Unsecured Roll Preparation	4%
Supplemental Roll Values and Exemptions	4%
Real Estate Ownership File	14%
Mail Address File	5%
Drafting	8%
	<u>100%</u>

PERSONNEL UTILIZATION

A Total 4,160 Man Days was available for the period of 7/1/84 to 6/30/85.

MAN-DAYS

VACATION	278
SICK PAY	241
SICK LEAVE	6
LEAVE	5
COMPENSATORY TIME	7
JURY	0
FLOATING HOLIDAY	<u>42</u>
	579

Net Man-days Available

3,581

SECURED ROLL

1984-85 - 160,712 Parcels

1985-86 - 161,716 Parcels

New Subdivision Maps Processed: 36 Total of 824 new lots

Parcel Maps

Nos. Extended and Verified: 144 Total of 344 new lots

Segregation (Parcel Cuts for Taxation) 21

Section 2821, Revenue & Taxation Code

OWNERSHIP TRANSFERS

New Lots 993

Deleted Lots 268

Changed Lots (Daily) 15,592

Total Lot Changes 16,853
(New & Deletes)

Property Sales 9,042

Total Papers Picked up 39,880
from Recorder

1985
UNSECURED ROLL
VALUATION

DIRECT BILLS - MARCH 1 - FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS.</u>	<u>FIXED IMPTS.</u>	<u>P.P. OTHER</u>
12,013	-0-	-0-	\$ 16,634,691	\$ 38,778,455

JULY 31st ROLL - FULL VALUE

20,983	\$131,715,943	\$220,566,060	\$1,788,519,579	\$1,101,048,918
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TOTALS - FULL VALUE

32,996	\$131,715,943	\$220,566,060	\$1,805,154,270	\$1,139,827,373
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SECURED VALUATIONS

NUMBER OF CHANGES IN FULL VALUE IN REAL ESTATE	13,050
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TOTAL INCREASE IN FULL VALUE REAL ESTATE IN THE 1984-85 ASSESSMENT	\$2,615,677,957
---	-----------------

CORRECTIONS TO ASSESSMENT ROLLS

	<u>DECREASE</u>	<u>INCREASE</u>
REAL ESTATE CHANGES	274	51
PERSONAL PROPERTY	706	9
	<u>DENIED</u>	<u>EXTENDED</u>
HOMEOWNERS' EXEMPTION	120	115
VETERANS' EXEMPTION	1	7
MISCELLANEOUS EXEMPTIONS	12	24

ASSESSMENT SERVICES

Section processes claims for statutory exemptions (Church, Welfare, Home-owners, Veterans) and supplies assessment information to public.

Full-time staff: 6 employees Total Work days 1,560

Work-day Allocation:

Processing Exemptions Claims	28%
Telephone Switchboard	14%
Maintenance of Public Records	1%
Public Information & Counter Service	<u>57%</u>
	100%

Vacation	84 days
Sick Pay	49 days
Sick Leave	15 days
Floating Holiday	<u>14 days</u>
	162

New Work Days Available 1,398

APPENDIX

ROLL YEAR STATISTICS REAL ESTATE BY CLASS

CLASS	DESCRIPTION	PARCEL COUNT	UNITS	LAND CV	IMPS CV	REAL ESTATE FULL CASH VALUE
A	APARTMENTS	12,920	131,195	1,210,782,960	2,692,192,814	3,908,975,144
AC	APARTMENTS & COMMERCIAL STORES	61	698	14,121,079	22,760,079	26,821,871
B	BANKS	136	135	100,809,501	82,080,953	182,690,034
B2	BANK CONDOMINIUM					
C	COMMERCIAL STORES	2,978	8,326	780,176,993	722,247,591	1,502,424,584
CD	CC-OP UNITS	221	2,056	48,590,319	156,510,511	203,100,920
C2	COMMERCIAL STORE CONDOMINIUM	100	46	9,127,284	16,876,489	26,155,115
C1	SHOPPING CENTER	4	21	8,268,334	20,344,281	28,612,901
D	DWELLINGS	94,784	98,934	2,848,464,826	4,109,452,176	6,958,311,004
DA	2 DWELLINGS - APARTMENTS	46	91	2,446,125	4,008,050	6,504,115
DD	2 DWELLINGS - ONE PARCEL	7	7	297,636	394,556	692,417
DF	1 FLAT & DWELLING - ONE PARCEL	9	28	487,608	1,225,457	1,739,604
E	SCHOOLS	218	102	42,921,657	139,570,852	182,672,509
F	FLATS & DUPLEX	21,941	49,835	960,472,626	1,495,270,741	2,452,745,361
FA	1 FLAT & 1 APT BLDG - ONE PARCEL	6	19	686,470	1,127,169	1,928,163
F2	FLAT & STORE	2,726	9,503	156,162,191	223,779,117	379,957,506
G	GARAGES (COMMERCIAL)	332	158	101,461,100	69,658,565	171,119,665
GC	GOLF COURSE	8		2,812,398	826,648	3,039,046
G2	GARAGE CONDOMINIUM	4	21	1,272,480	2,506,828	3,839,308
H2	HOTELS WITH COMMERCIAL	37	8,067	170,410,925	649,993,904	840,604,904
HI	HOTELS - 1ST CLASS	634	9,163	1,414,468,950	213,487,543	325,484,493
H2	HOTELS - OTHER	2,754	3,889	414,565,047	530,615,497	942,180,544
I	INDUSTRIAL	60	52	8,711,287	21,159,857	29,904,502
IM	INDUSTRIAL WAREHOUSE	90	3,642	42,664,981	84,272,419	108,919,300
M	MOTELS	38	302	28,619,013	219,644,040	248,263,305
N1	HOSPITALS	68	372	15,697,110	68,985,420	84,662,340
N2	CONVALESCENT HOMES, NURSING HOMES	1,162	14,380	1,407,721,703	4,796,392,718	6,264,114,921
O	OFFICE - CONDOMINIUM	29	23	1,952,180	4,705,929	6,056,109
O2	PUBLIC BUILDINGS (GOVERNMENT)	504	393	2,468,567	5,414,226	6,882,974
P	PARKING LOT	24		8,392,547	64,003	64,506,630
PL	PARKING STALL CONDOMINIUM					
PL	GAS STATIONS	272	118	39,469,515	9,386,773	48,876,286
S	THEATRES	53	132	14,120,827	12,956,154	27,074,981
T	CLUBS, LODGES, FRATERNAL ORGANIZATIONS	123	116	32,947,613	42,120,846	73,466,459
U	VACANT	7,528	157	304,404,508	393,330,879	569,735,357
VR	VACANT LOT - RESTRICTIONS	534	318	571,142,674	164,668,212	421,810,666
M	CHURCHES, CONVENTS, RECTORIES	984	230	121,179,745	384,445,813	451,625,585
A	MISCELLANEOUS (OTHER THAN LISTED)	4	12	269,341	321,249	390,000
AV	SINGLE STRUCTURE OVER MULT LOTS (D & F)	52				
Y	PORT COMMISSION PROPERTY	10,107	11,264	587,606,886	1,075,870,074	1,663,476,965
Z	CONDOMINIUM	63	3	3,210,981	5,553,992	8,442,953
	INCOMPLETE STATISTICS					
TOTAL		161,622	353,808	9,783,047,457	17,722,338,940	27,503,386,347

CERTIFICATE OF ASSESSED VALUATION

August 22, 1985

I, John C. Farrell, Controller of the City and County of San Francisco, State of California, do hereby certify that the Assessment Rolls of the City and County of San Francisco for the Fiscal Year 1985-86 show that the total assessed valuation of the property for each jurisdiction within the boundaries of this City and County is as follows:

	SECURED ROLLS				TOTAL	
	ASSESSOR'S ROLL*	BOARD ROLL**	TOTAL SECURED	UNSECURED ROLL	ASSESSED VALUES	
Land Improvements	\$ 9,783,047,457	\$ 307,643,580	\$10,090,696,037	\$ 131,715,543	\$10,222,411,980	
Personal Property	17,993,731,978	1,728,823,260	19,722,551,438	2,075,497,569	21,748,054,006	
Penal Assessments	301,297,241	211,169,530	512,461,771	1,139,119,736	1,651,581,507	
	-0-	-0-	-0-	9,384,156	9,384,156	
Total	\$29,079,071,676	\$2,247,647,570	\$30,325,719,246	\$3,305,712,403	\$33,631,431,649	
Less: Non-reimbursable Exemptions	(1,047,102,699)	-0-	(1,047,102,699)	(28,948,858)	(1,076,051,557)	
Redevelopment--Yerba Buena Center	(237,071,439)	(108,953,215)	(346,034,654)	(18,150,177)	(364,194,831)	
TBA 1002/6 Current Basis Year--Net	\$26,793,897,538	\$2,139,694,355	\$28,932,591,893	\$3,259,603,368	\$32,191,195,261	
Basis of Levy	(675,934,226)	-0-	(675,934,226)	(120,262)	(675,954,488)	
Less: Homowner Exemption	\$26,118,063,312	\$2,138,694,355	\$28,256,747,667	\$3,258,483,106	\$31,515,230,773	
Net Total						

Assessed Valuations subject to equalization

*County Assessment Appeals Board

**State Board of Equalization


John C. Farrell
Controller

**TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS**

TYPE	SECURED		UNSECURED		TOTAL	
	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY
WELFARE AND RELIGIOUS PROPERTIES (Const., Art. XIII, Sec. 4b) Private and Parochial schools of less than collegiate grade.	22	5,758,345	1	523,021	23	6,281,366
Hospitals	82	363,838,261	-	-	82	363,838,261
Other religious and charitable properties	650	400,908,732	133	28,171,558	783	429,080,290
Religious properties (R & TC, Sec. 207)	415	122,308,647	1	7,837	416	122,316,484
ALL OTHER PROPERTIES (Const., Art. XIII)						
Homes of totally disabled and blind veterans (Sec. 4a) Not over \$40,000	43	1,313,328	-	-	43	1,313,328
Over \$40,000	53	3,454,157	-	-	53	3,454,157
Other veterans' properties (Sec. 3, o, p, q, r)	4	16,000	5	10,799	9	26,799
Total veterans' properties (line 5 plus line 6)	100	4,783,485	5	10,799	105	4,794,284
Churches (Sec. 3f & 4d)	208	38,611,536	-	-	208	38,611,536
Privately owned colleges (Sec. 3e)	50	107,920,437	2	43,540	52	107,963,977
Low valued property (Sec. 7) (See instructions)	-	-	-	-	-	-
Totals lines 1-6 & 8-10	1,527	1,044,129,443	142	28,756,755	1,669	1,072,886,193
REIMBURSABLE EXEMPTIONS						
Homeowners' (Sec. 218, R & TC)	96,620	675,834,226	18	120,262	96,638	675,954,488
Business inventories (Sec. 219)	-	-	-	-	-	-
Excluded above Cemetery	1	103,162	-	-	1	103,162
Other (Specify)	10	2,870,094	8	192,103	18	3,062,197

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5-86
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CITY AND COUNTY OF SAN FRANCISCO

ASSESSOR'S OFFICE



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ANNUAL REPORT

FISCAL YEAR 1985-1986



SAMUEL DUCA, M.A.I.
ASSESSOR

September 30, 1986

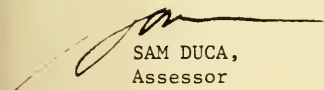
Honorable Dianne Feinstein
Mayor of San Francisco
Room 200, City Hall
San Francisco, Ca. 94102

Dear Mayor Feinstein:

We are pleased to furnish you the Annual Report of the
Assessor's Office, City and County of San Francisco,
for the fiscal year 1985-86.

The Report includes a review of the activities of this
office with accompanying statistical information.

Respectfully submitted,



SAM DUCA,
Assessor

SD:yb

A N N U A L R E P O R T
A S S E S S O R ' S O F F I C E

1985 - 1986

September 30, 1986

Sam Duca
Assessor

T A B L E
O F
C O N T E N T S

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ANNUAL REPORT

1985-86

The 1985-1986 Assessment Roll marks the end of the eighth full year of operation under Article XIII A of the State Constitution (enacted into law by Proposition 13 in June 1978). This constitutional article drastically altered assessment practices, tax revenue production and local government funding.

Concurrently, Article XIII A significantly altered the Assessor's property valuation program. Instead of appraising all properties periodically in accordance with a cyclical plan, this office can only reappraise real property if there has been a change in ownership as defined by the Legislature. Newly constructed property is appraised as of the date of completion. This departure from the orderly plan that prevailed prior to 1978 places added burdens on the Assessor's management staff and seriously affects the workload and performance standards that prevailed in prior years.

Because of the complexities added by Article XIII A, implementing and explanatory legislation, and recent court decisions concerning the factors related to taxable value, new skills have had to be developed by the appraisal staff. This has been very difficult to accomplish in light of a permanent reduction in staff from 142 to 120, a high turnover of trained and experienced appraisers and auditors and the inability to hire other than entry level personnel.

All of these factors and more have contributed in making the local property tax a more difficult tax to administer. According to the State Board of Equalization the property tax continues to be the single most important source of revenue for local government.

Further, the property tax continues to be the most visible of all state and local taxes: visible to those who pay the property tax and to all levels of government that are dependent upon it. This visibility and the continued importance of this tax require that good assessment practices, efficient administration, and total conformity with the law be achieved by the Assessor and his staff.

The office of the Assessor of the City and County of San Francisco has been fortunate in receiving a 100% maintenance budget for the last four years and compliments the Mayor and Board of Supervisors on maintaining this allocation. If it were decreased it would mean a corresponding decrease in revenues for the City, as we would not be able to comply with the requirements of state law. We have also been very fortunate in having a dynamic city where the property tax values have increased on the average of 10% each year for the last five years.

As previously mentioned, Article XIII A of the State Constitution, which caused major changes in assessment practices and property tax revenues, was adopted in June, 1978. The table following indicates the effect of Proposition 13 on property tax revenue in San Francisco.

THE EFFECT OF PROPOSITION 13
ON PROPERTY TAX REVENUE
IN SAN FRANCISCO

<u>Year</u>	<u>Assessed Value of Taxable Property</u>	<u>Tax Rate (Per \$100 of Assessed Valuation)</u>	<u>Effective Tax Rate on Full Assessed Value</u>	<u>Estimated Property Tax Revenue</u>
1977-78	\$14,724,371,404	\$11.70	2.925%	\$435,240,000
<u>Proposition 13</u>				
1978-79	\$15,926,312,244	\$ 5.06	1.265%	\$231,051,000
1979-80	17,434,385,796	4.97	1.2425%	217,066,000
1980-81	18,350,584,092	4.92	1.23%	225,907,000
1981-82	20,316,708,761	1.19	1.19%	242,399,000
1982-83	23,424,381,385	1.17	1.17%	274,527,000
1983-84	26,165,905,693	1.15	1.15%	300,908,000
1984-85	29,257,018,537	1.14	1.14%	333,530,000
1985-86	32,191,185,261	1.14	1.14%	366,979,500
1986-87	35,893,981,738	1.11	1.11%	398,423,197

For the second straight year, higher prices were accountable for the significant increase in the assessed value of property in the city accompanied by a significant increase in the total number of reported sales.

The residential housing market continued to be strong with interest rates remaining fairly stable and the supply of mortgage money adequate. The softening of demand for commercial office space as first noted several years ago continued with a vacancy factor at about the 15% level. Construction, however, remained strong as builders and developers were undertaking projects before the advent of pending and more stringent planning and building restrictions.

Property tax revenues are expected to continue at an increased rate exceeding 10% annually. There are no apparent undesirable factors, economic or otherwise, that will substantially change this positive trend in the near future.

ADMINISTRATION DIVISION

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1986-87 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 31,006,550,828
Total Tangible Unsecured	3,290,755,744
Total Escaped Unsecured	<u>432,937,023</u>
Total Tangible	\$ 34,730,243,595
Penal Assessments	<u>5,954,900</u>
Total Locally Assessed Valuation Prior to Exemptions	\$ 34,736,198,495
State Assessed Property	<u>2,502,540,250</u>
Total Local and State Assessed Property Prior to Exemptions	\$ 37,238,738,745

Exemptions 1986-87

Homeowners qualifying for \$7,000 Assessed Value Exemption (96,975)	\$ 678,294,726
(Homeowners Exemption property tax equivalent is reimbursed to the City by the State of California)	
Assessed Value of Constitutional Exemptions (Veterans, Welfare, Charitable, etc.)	\$ 1,128,423,971

Tax Revenue 1986-87

Ad Valorem Tax Revenue	\$ 398,423,197
Percentage of Total Resources	17.76%
Assessor's 1985-86 Budget Expenditures	5,073,391
Administrative Cost	1.27%

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1985-86 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family	\$ 8,621,793,969	25.6
Multi-Family	6,578,713,639	19.3
Commercial, Industrial and Other*	<u>18,624,670,183</u>	<u>55.1</u>
TOTAL	\$ 33,825,177,791	100.0

1986-87 ASSESSMENT ROLL

	<u>Taxable Value</u>	<u>Percent of Total</u>
Single-Family (includes Condos)	\$ 9,433,098,589	25.4
Multi-Family	7,202,198,429	19.3
Commercial, Industrial and Other*	<u>20,603,441,727</u>	<u>55.3</u>
TOTAL	\$ 37,238,738,745	100.0

*Other includes business personal property, possessory interest, boats, penal and escaped assessments, and State assessed property.

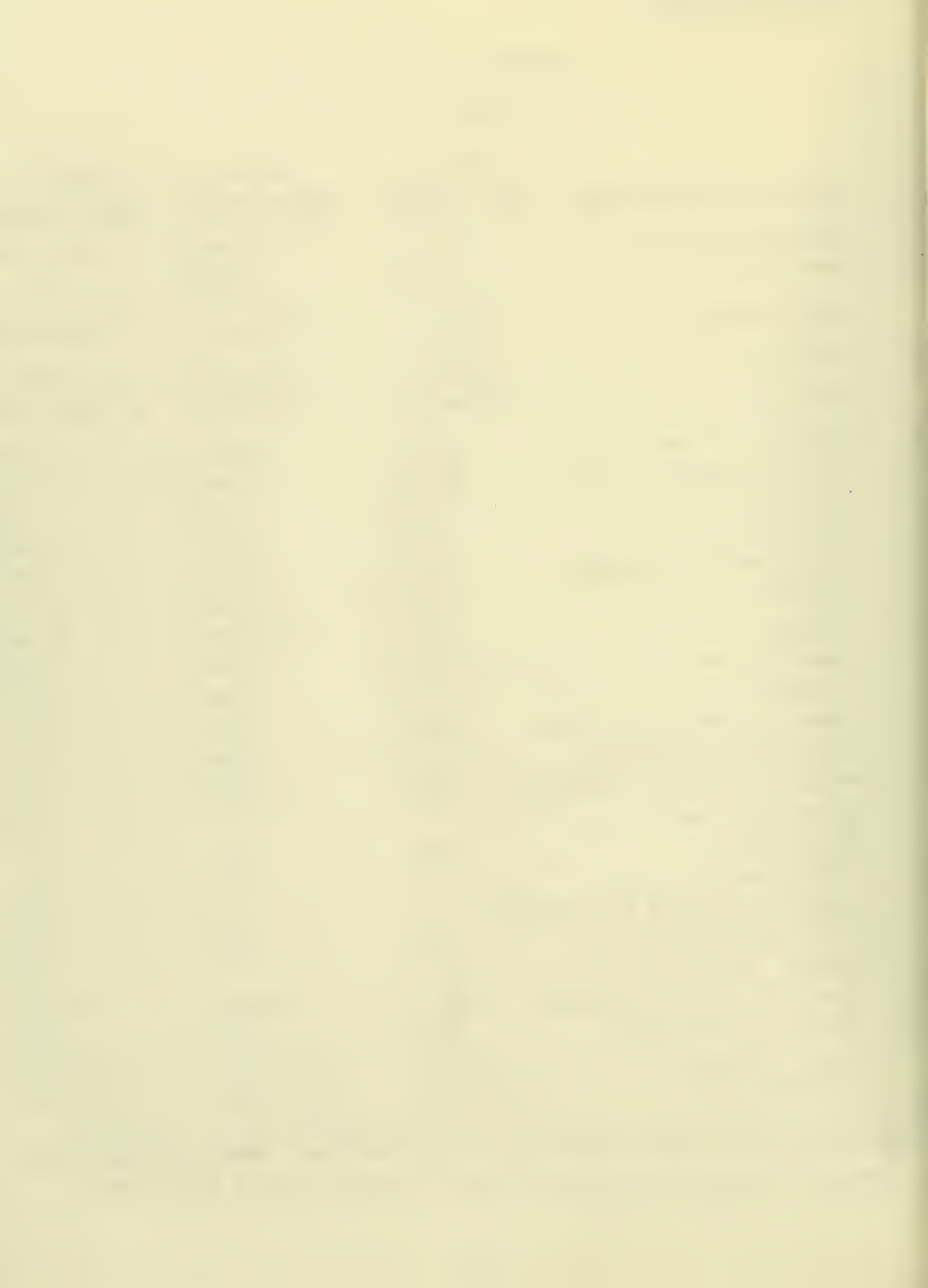
ASSESSOR'S OFFICE

DEPARTMENT 02

CCT. 0.	OBJECT OF EXPENDITURES	1984-85 BUDGET AMOUNT	1985-86 BUDGET AMOUNT	1986-87 BUDGET AMOUNT
010	Permanent Salaries	\$ 3,155,224	\$ 3,231,853	\$ 3,491,349
020	Temporary Salaries	54,108	17,824	-0-
	TOTAL SALARIES	\$ 3,285,961	\$ 3,450,903	\$ 3,491,349
601	Fringe Benefits	898,401	946,404	954,271
	TOTAL PERSONNEL COSTS	\$ 4,184,362	\$ 4,397,307	\$ 4,445,620
001	Professional Services	20,839	20,839	20,839
110	Use of Employees' Cars	70,319	67,296 (1)	21,416(2)
201	Local Fares	100	100	100
206	Travel Expense	9,427	9,427	10,427
218	Repair Office Equipment	2,401	2,401	2,401
232	Telephone	18,000	24,000	28,000
233	Postage	15,000	20,000	20,000
235	Subscriptions	3,500	3,500	3,500
236	Printing	20,000	17,000	25,000
241	Rental of Office Equipment	9,682	9,682	9,682
299	Other Current Expenses	13,366	5,366	11,190
300	Materials & Office Supplies	8,277	8,277	5,467
440	Membership Dues	-	-	460
260	Equipment	-0-	-0-	-0-
320	City Attorney	-0-	-0-	-0-
300	Central Shop(Auto Maintenance)	-	-	1,980
330	Civil Service Training	1,037	1,122	1,122
360	Central Shop (Fuel Stock)	-	-	370
300	Controller Data Processing	626,499	421,994	464,450
300	Reproduction Services	1,367	1,367	1,367
	TOTAL PERSONNEL & OTHER ACCOUNTS	\$ 5,004,176	\$ 5,009,678	\$ 5,073,391

(1) Includes auto mileage allowance of \$40,470 established by Memorandum of Understanding with labor unions and is not included in departmental budget.

(2) Does not include auto mileage allowance established by Memorandum of Understanding with labor unions.



Administration Division

ASSESSOR'S OFFICE PERSONNEL STAFFING (1)

	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>
1. Administrative	4	3	3	3	3	3	4	3
2. Appraiser	48	45	40	38	38	40	40	40
3. Auditors	32	32	30	30	30	30	29	30
4. Clerical	25	31	31	31	39	42	42	39
5. Technical	5	5	5	5	5	5	5	5
6. Total Permanent	<u>114</u>	<u>116</u>	<u>109</u>	<u>107</u>	<u>115</u>	<u>120</u>	<u>120</u>	<u>117</u>
7. Temporary	<u>14</u>	<u>4</u>	<u>3</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8. Budgeted Positions	<u>128</u>	<u>120</u>	<u>112</u>	<u>115</u>	<u>115</u>	<u>120</u>	<u>120</u>	<u>117</u>
9. CETA	<u>7</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10. Total Positions	135	125	112	115	115	120	120	117
Workload	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>
No. of parcels on secured rol1:	155,685	156,567	157,126	158,089	159,445	160,712	161,623	162,153
No. of accounts on unsecured rol1:	<u>37,409</u>	<u>35,839⁽²⁾</u>	<u>36,525</u>	<u>37,611</u>	<u>37,892</u>	<u>38,895</u>	<u>48,542</u>	<u>48,631</u>
TOTAL	193,094	192,406	193,651	195,700	197,337	199,607	210,165	210,784

(1) Budgeted positions

(2) The 4.2% reduction in 1980-81 was due to the elimination of business inventory accounts.

Administration Division

COMPARISON OF ANNUAL
INCREASES IN ASSESSED VALUE**

	<u>1984/85 to 1985/86</u>	<u>Residential</u>	<u>Non Residential</u>	<u>Total</u>	<u>Percent of Total Increase</u>
New Construction & Alterations	\$ 51,179,660	\$ 183,381,754	\$ 234,561,414	9%	
Change in Ownership Reappraisals	1,018,417,404	864,930,276	1,883,347,680	72%	
2% Inflation Factor	275,818,480	221,975,680	497,794,160	19%	
TOTAL	\$ 1,345,415,554	\$ 1,270,287,710	\$ 2,615,703,254	100%	
Percent of Total Increases	51%	49%	100%		
	<u>1985/86 to 1986/87</u>	<u>Residential</u>	<u>Non Residential</u>	<u>Total</u>	<u>Percent of Total Increase</u>
New Construction & Alterations	\$ 191,043,451	\$ 403,709,147	\$ 594,752,598	20.5	
Change in Ownership Reappraisals	770,249,078	980,078,724	1,750,327,802	60.5	
2% Inflation Factor	304,706,500	245,361,220	550,067,720	19.0	
TOTAL	\$ 1,265,999,029	\$ 1,629,149,091	\$ 2,895,148,120	100	
Percent of Total Increase	44%	56%	100%		

** Locally assessed real property only. State-assessed utility property is not included

REAL PROPERTY DIVISION

ANNUAL REPORT
REAL PROPERTY DIVISION
1985-86 ASSESSMENT ROLL

The Real Property Division is responsible, under the California State Constitution, for the assessment of all taxable real property and possessory interest in the County for the purpose of determining the ad valorem tax base for all taxing jurisdictions. This involves the process of discovery, appraisal and enrollment.

COMPARISON OF OBJECTIVES IN
1985-86 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
Change in Ownership:		
Review all transfers	19,500	20,200
Appraise transfers as required	16,000	14,126
Building Permits:		
Review building permits	18,000	18,050
Appraise building permits	11,500	11,732
Review all requests for review and applications to A.A.B. for reduction in value. Prepare necessary reports.	4,500	4,487
Review, inspect and appraise all splits, mergers, segregations, redemptions, fire damage properties.	2,000	2,106
Review and appraise each possessory interest.	2,300	2,327
Prepare reports for local and state agencies. Analyze, correlate and report on data for SBE. Maintain statistical data for State Legislature, Maintain assessment standard procedures for internal audits.	1,700*	1,750*
Prepare supplemental notices and billing for Supplemental Assessment Roll required by SB 813.	26,000	35,964

* Man hours -- Other figures are units of work

REAL PROPERTY DIVISION

1986-87 Assessment Roll

The Real Property Division enrolled 162,153 parcels of real property on the secured roll for the 1986-87 assessment year, with a value of:

	<u>Taxable Value</u>
Land	\$ 10,697,880,792
Improvements	19,702,653,725
Total	<u>\$ 30,400,534,517</u>

This is an increase in value over the 1985-86 Assessment Roll of:

	<u>Taxable Value</u>
Land	\$ 914,833,335
Improvements	1,980,314,785
Total	<u>\$ 2,895,148,120</u>

The Real Property Division's unsecured roll for 1986-87 consists of 136 parcels. The Full Value of these parcels is:

<u>Taxable Value</u>
\$ 46,423,786

The Possessory Interest roll for 1986-87 consists of 2,327 parcels with a value of:

<u>Taxable Value</u>
\$ 451,164,601

REAL PROPERTY DIVISION

Our appraisal staff consisted of 13 Real Property Appraisers; 12 Senior Real Property Appraisers; 4 Principal Real Property Appraisers; 1 Assistant Chief Appraiser; and 1 Chief Appraiser; a total of 31 Appraisers. Real Property has 8 assessment clerks which support the appraisal staff.

Under Proposition 13 we are required to reappraise all properties that had

1. A change of ownership
2. A sale
3. New construction, including alterations

The procedures we were mandated to follow were:

1. In all changes of ownership we had to review the entire transfer and in most cases the previous transfer to determine whether or not this particular transfer required a reappraisal or would be excluded from reappraisal. If it required reappraisal, the property had to be reappraised to market value based on the market data available.
2. Sales: All properties that sold between March 1, 1985 and February 28, 1986, required reappraisal to market value.
3. All property newly constructed during the same time period required an appraisal to market value. Any property that has had alterations which have added area, changed the use, or resulted in an extension of the economic life, is included in the term "New Construction." The inclusion of alterations as new construction means that each application for alteration requires a review and a determination as to whether it would require a physical inspection and a reappraisal.

WORKLOAD JULY 1, 1985 - JUNE 30, 1986

1. Assessment notices were mailed out the first of July, 1986. As a result we received several thousand calls, by phone or in person. The staff was able to satisfy the majority of these taxpayers regarding the appraised value we established for their property. As a result we received only 506 requests requiring a full review. Again this confirms our contention that if given time and manpower initially to complete a full appraisal on all mandated appraisals, it is much easier to defend our estimate of value. The property owner is much more satisfied and we have fewer requests for review as well as fewer applications for reduction in value through the Assessment Appeals Board.

Real Property Division

2. We had 20,200 changes of ownership. (Real estate market has picked up from prior year.)
 - A. Approximately 50% are sales and require a reappraisal to market value.
 - B. The other 50% are changes of ownership without a sale. These require a close analysis to determine whether or not they would be excluded from reappraisal. If they require reappraisal the staff must determine the market value of each property based on the data available from the properties that have actually sold.
3. Application for permits for alterations or new construction through the Department of Public Works amounted to 18,050. This is approximately 50% of the applications issued by the Central Permit, Electrical and Plumbing departments. Some of these are duplications for different kinds of work on the same building projects.

We are continuing to work with the Department of Public Works regarding these applications. Constitutional changes since Proposition 13 require that the Assessor receive a copy of these applications. It is of the utmost importance that this be accomplished. First, the law requires that new construction be appraised and enrolled by the Assessor. Secondly, and of equal importance, the added value to the assessment roll is very significant as shown by this year's increase to the roll for new construction in an amount in excess of 594,000,000.

It is important to note that all of this information was gathered solely through our own efforts and at considerable cost of many man-hours. Many of the applications that are available are picked up by one of our assessment clerks, duplicated, and then returned to Central Permit Bureau. We are now receiving copies of some of the permits so duplicating these is not necessary. The system is not complete however and some copying is still necessary. Other sources of discovery of new construction are accomplished by long, diligent search - field inspections, contact with public recorded deeds of trust, and recorded permit applications.

4. At the same time our staff reviewed all parcels involved with possessory interest. This involved 2,327 parcels. Each lease was reviewed and any necessary corrections were made for the 1986-87 Assessment Roll. The Real Property unsecured roll consisted of 136 items.
5. The Assessment Appeals Board received 768 applications for reduction in full value. Of those filed, 25% were granted a reduction.

filed	768
heard	547
reduced	195
increased	-0-
denied	125
withdrawn	96
no shows	131
to be heard	221

Real Property Division

We have enrolled 1,470 escape assessments in the amount of \$285,571,441.

In addition to the regular assessment roll, SB 813 mandated supplemental assessment effective July 1, 1983. Formerly all property changing value was re-valued as of March 1 and enrolled for the following tax year starting on July 1. Under SB 813, in addition to value changes being made for the upcoming assessment value, changes are made for the balance of the fiscal year. This means that for each change made under the old system we make one or more value change for the supplemental roll. The rules are very complex, much of the new work has been computerized but input documents must be prepared and inputted by appraisal personnel and clerical staff. The first year's supplemental assessments yielded approximately \$7.6 million in extra revenue.

As of June 4, 1986, SB 813 has generated the following assessed values on the secured and unsecured roll for the years 1983, 1984, and 1985.

	<u>Secured</u>	<u>Unsecured</u>
1983	\$ 6,893,931.96	\$ 677,540.93
1984	\$13,586,219.62	\$ 601,449.45
1985	\$15,137,403.82	\$ 245,938.97

PERSONAL PROPERTY DIVISION

ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1985-1986

This Division, in accordance with State Law, provides for the assessment of personal property, trade fixtures, and leasehold improvements for the purpose of determining the ad valorem tax base for all local taxing jurisdictions in the county. This involves the process of discovery, auditing, appraising and enrollment.

COMPARISON OF OBJECTIVES IN
1985-86 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
To review and update 55,000 business situses for new businesses, change of ownership and eligibility for direct billings. Prepare data for 6000 corrections for office files & computer.	55,000	57,098
To review & process 43,000 business assessments for enrollment on the secured and unsecured assessment rolls.	43,000	48,786
To perform, review & approve 4,700 field audits & appraisals; mandatory & non-mandatory.	4,700	4,399
Prepare and defend all appeals to be heard before the Assessment Appeals Board.	150	211
Review & enroll 2,500 taxable boat assessments. Examine all claims for boat exemptions.	2,500	2,902
To prepare reports for local and state agencies; to analyze, correlate & report on data for SBE; to maintain statistical data for state legislature; to maintain assessment standard procedures for internal audits.	*1,800	1,850

*Man-hours. All other figures are units of work.

(Cont'd)
Comparison of Objectives in
1985-86 Budget with Actual Performance

	<u>Objectives</u>	<u>Actual</u>
<u>New Mandatory Legislation:</u>		
AB 2345 Supplemental Assessment on Trade Fixtures:		
Review 22,000 business statements, prepare notices of supplemental billing of 7,000 taxpayers, enroll supplemental assessment for 6,000 taxpayers.	6,000	-0-

Our request for additional auditor positions in the 1985-86 budget to implement AB 2345 was denied. Although 22,000 statements were reviewed, we lacked approximately 100 hours of computer programming time to complete the calculations, mailing of notices and final billing of taxpayers for the supplemental assessments.

Several auditors were deployed from their auditing assignments to review and analyze the 22,000 statements. This resulted in our inability to achieve our objectives in the number of audits and appraisals completed and the tax dollars recovered in our audit program.

In order to complete this mandatory requirement (AB 2345) for years 1985 and 1986, it is imperative that priority be given to finalize the computer program to compute the taxes due, notify taxpayers of the pending supplemental assessments and final enrollment.

PERSONAL PROPERTY DIVISION

1985-86 FISCAL YEAR

This division processed and enrolled 43,468 assessments on the 1986-87 Secured and Unsecured Assessment Rolls with the following assessed values:

	<u>1985-86</u>	<u>1986-87</u>
Other Personal Property	\$1,389,687,043	\$1,661,681,687
Fixtures (Improvements)	2,076,319,546	1,966,376,461
Vessels	<u>50,724,934</u>	<u>70,261,006</u>
	\$3,516,731,523	\$3,698,319,154

The appeals filed with the Assessment Appeals Board on items assessed by the Personal Property Division resulted in:

	<u>1984-85</u>	<u>1985-86</u>
Reductions	37	44
Denials	72	78
Withdrawals	33	69
Penalty only waivers	2	8
Postponements	<u>15</u>	<u>12</u>
Total Appeals Filed	<u>159</u>	<u>211</u>

At present, our staff consist of 27 valuation personnel and 9 clerical support personnel.

The production and deployment of the auditing-valuation personnel is presented in the following pages.

PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT
DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<u>Field Audits & Appraisals</u>	2,057	1,956	2,076	1,662
<u>Other Work Covered by</u> <u>Scope of Position:</u>				
Assessing Statements	515	580	708	925
Up-date Field Books	562	522	536	379
Auditor & Senior Review	522	506	517	771
Leased Equipment & Etc.	111	172	181	105
<u>Work Equivalent to Scope</u> <u>of Position but out</u> <u>of Classification</u>	4	-	-	-
<u>Instruction and</u> <u>Training Program</u>	<u>195</u>	<u>82</u>	<u>423</u>	<u>72</u>
<u>Total Auditor</u> <u>Performance Time</u>	3,966	3,818	4,441	3,914
<u>Other "Man-Days" not</u> <u>Covered Above:</u>				
Supervision	955	920	916	832
Vacation & Holidays	498	486	417	493
Sick Pay	363	252	390	314
Administrative Leave	<u>82</u>	<u>17</u>	<u>27</u>	<u>28</u>
Total "Man-Days":	5,864	5,493	6,191	5,581

PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<u>Total Assesseees</u>	5,388	5,176	5,426	4,399
<u>Total No. of Audits & Appraisals Completed</u>	7,474	6,838	7,828	5,900
"Man-Days" Applicable Thereto	2,057	1,956	2,076	1,662
Average Audits per "Man-Day"	3.6	3.5	3.8	3.5
<u>Mandatory Assesseees</u>	344	323	346	284
<u>Mandatory Audits & Appraisals Completed</u>	1,045	1,272	1,756	1,656
"Man-Days" Applicable Thereto	1,075	1,167	1,396	1,075
Average Audits per "Man-Day"	1.0	1.1	1.2	1.5
<u>Other Assesseees</u>	5,044	4,853	5,080	4,115
<u>Other Audits & Appraisals Completed</u>	6,429	5,566	6,072	4,244
"Man-Days" Applicable Thereto	982	789	680	587
Average Audits/Appraisals per "Man-Day"	6.5	7.1	8.9	7.2
 <u>Penal Assessments:</u>	 <u>1982-83</u>	 <u>1983-84</u>	 <u>1984-85</u>	 <u>1985-86</u>
Direct Bill Assessments	1,054	1,193	1,120	1,510
Assessments Computed on Prior Values	1,963	} 3,913	3,967	4,284
New Business Penals	3,030			
Total	<u>6,047</u>	<u>5,106</u>	<u>5,087</u>	<u>5,794</u>

PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1985-1986

	<u>NUMBER OF ASSEESSES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF				
OUT-OF-STATE	52	284	\$ 6,248,710	\$ 82,534
LOCAL AUDITS	258	1,484	28,567,188	387,199
PENAL AND DIRECT BILL INVESTIGATIONS, APPRAISALS & REVALUATIONS	3,900	3,900		
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>189</u>	<u>232</u>	<u>10,768,438</u>	<u>126,100</u>
SUB-TOTAL	4,399	5,900	\$45,584,336	\$ 595,133
CONTRACT AUDITS	<u>83</u>	<u>696</u>	<u>18,760,740</u>	<u>233,912</u>
TOTAL	<u>4,482</u>	<u>6,596</u>	<u>64,345,076</u>	<u>829,745</u>

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT OF COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Tax Dollar Recovery</u>
1972-1973	\$1,295,767
1973-1974	790,319
1974-1975	1,137,074
1975-1976	1,493,235
1976-1977	1,259,042
1977-1978	1,080,282
1978-1979	1,326,210
1979-1980	1,150,146
1980-1981	1,222,912
1981-1982	1,307,630
1982-1983	1,372,206
1983-1984	1,448,594
1984-1985	1,193,195
1985-1986	829,745

PERSONAL PROPERTY DIVISION

MARINE DIVISION

PRODUCTION REPORT 1985-1986

1986 Total Marine Records		6,910
Less: Out of County	2,175	
Exempt Vessels	<u>652</u>	<u>2,827</u>
Total For San Francisco		<u>4,083</u>

1986 Assessments:

Direct Bills	2,391
4% Bills	102
Homeowners Bills	6
Escape Bills	700
Unidentified, Follow-ups	<u>884</u>
	<u>4,083</u>

Vessel Records Processed (DMV, CG, Owners):

New Boats Added	2,236
EDP Changes	3,058
Boats Deleted	<u>281</u>
	<u>5,575</u>

TECHNICAL AND ASSESSMENT SERVICES DIVISION

ANNUAL REPORT
TECHNICAL AND ASSESSMENT
SERVICES DIVISION

1985-1986

The responsibilities of the Technical and Assessment Services Division are to maintain the Assessment Roll, provide for an up-to-date computer information system, and to administer exemptions. These responsibilities are further broken down as follows:

Maintain and correlate Assessment Roll; enter all data from divisions into computer. Maintain and update records, record transfers of ownership, change of address, lot cuts and mergers. Update SBE map register, process personal property declaration books, maintain and control roll alpha index for secured and unsecured rolls, personal property exemption register, business property register, etc. Administer the homeowner exemption. Process and verify eligibility and amount of exemption on church, welfare, school and veteran exemptions. Handle telephone calls and visits from taxpayers, realtors, other departments of the City and other counties. Inspection of premises to substantiate exemptions.

COMPARISON OF OBJECTIVES IN
1985-86 BUDGET WITH ACTUAL PERFORMANCE

	<u>Objectives</u>	<u>Actual</u>
TO INPUT VIA COMPUTER, 20,000 new ownership entries, 30,000 mailing addresses, 100,000 statistical entries, 18,000 valuations, 2,000 new parcels, etc., to produce Assessment Roll July 1.	170,000	169,500
Error rate for above	1.5%	.5%
TO INPUT VIA COMPUTER, new values and changes in 55,000 business property accounts to produce Assessment Roll July 1, check and balance 100% of values for these 55,000 accounts.	55,000	54,589
Error rate for above	1.5%	.5%
TO DETERMINE ELIGIBILITY OF EXEMPTIONS, make 600 onsite inspections.	600	625
PROCESS CLAIMS FOR 98,000 Exemptions allowed by State law for Assessment Roll July 1.	98,000	98,245

Technical Services Division

	<u>Objectives</u>	<u>Actual</u>
TO PROVIDE ASSESSOR'S INFORMATION to the general public, business, other city departments, etc. via counter and telephone for 240,000 phone calls and 70,000 counter inquiries.	310,000	307,500
Average response time for above, in minutes	2.00	2.00
TO MAINTAIN A CURRENT SET of block books delineating all taxable real property, condo conversions, 1,500 new lots, 180 deleted lots, 150 subdivision lots, 25 parcel maps.	1,955	2,100
TO INPUT VIA COMPUTER, the supplemental Assessment Roll including Homeowner's Exemptions mandated by SB 813.	45,000	45,760

OPERATIONS FUNCTIONS

	<u>% OF MAN-DAYS/YR.</u>
E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners' Exemptions	14%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	7%
Unsecured Roll Preparation	4%
Supplemental Roll Values and Exemptions	4%
Real Estate Ownership File	14%
Mail Address File	5%
Drafting	8%
	<u>100%</u>

PERSONNEL UTILIZATION

A total 4,160 man-days was available for the period of July 1, 1985 to June 30, 1986.

	<u>MAN-DAYS</u>	
Vacation	286	
Sick Pay	185	
Sick Leave	-0-	
Leave	-0-	
Compensatory Time	4	
Jury	-0-	
Floating Holiday	28	
Disability	147	
	<u>650</u>	
Net man-days available		3,510

Technical Services Division

SECURED ROLL

1985-86 - 161,716 Parcels

1986-87 - 162,153 Parcels

New Subdivision Maps Processed:	34 total of 727 new lots
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Parcel Maps Nos. Extended and Verified:	118 total of 295 new lots
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Segregation (Parcel Cuts for Taxation) Section 2821, Revenue & Taxation Code	15
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OWNERSHIP TRANSFERS

New Lots	871
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Deleted Lots	535
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Changed Lots (daily)	18,508
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Total Lot Changes (new & deletes)	19,914
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Property Sales	10,396
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Total Papers Picked up from Recorder	48,941
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Technical Services Division

1986
UNSECURED ROLL
VALUATION

DIRECT BILLS - MARCH 1 - FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS.</u>	<u>FIXED IMPTS.</u>	<u>P.P. OTHER</u>
12,563	-0-	-0-	\$ 21,053,995	\$ 41,427,280

JULY 31st ROLL - FULL VALUE

17,531	\$201,140,752	\$245,945,904	\$1,540,722,896	\$1,240,464,917
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TOTALS - FULL VALUE

30,094	\$201,140,752	\$245,945,904	\$1,561,776,891	\$1,281,892,197
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SECURED VALUATIONS

NUMBER OF CHANGES IN FULL VALUE IN REAL ESTATE	13,152
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TOTAL INCREASE IN FULL VALUE REAL ESTATE IN THE 1985-86 ASSESSMENT	\$2,895,148,120
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Technical Services Division

CORRECTIONS TO ASSESSMENT ROLLS

	<u>DECREASE</u>	<u>INCREASE</u>
REAL ESTATE CHANGES	449	122
PERSONAL PROPERTY	1,005	17
	<u>DENIED</u>	<u>EXTENDED</u>
HOMEOWNERS' EXEMPTION	301	395
VETERANS' EXEMPTION	-0-	-0-
MISCELLANEOUS EXEMPTIONS	192	181

ASSESSMENT SERVICES

Section processes claims for statutory exemptions (Church, Welfare, Homeowners, Veterans') and supplies assessment information to public.

Full-time staff: 5 employees Total Work days 1,295

Work-day Allocation:

Processing Exemptions Claims	28%
Maintenance of Public Records	1%
Public Information & Counter Service	<u>71%</u>
	100%
Vacation	70 days
Sick Pay	41 days
Personal Leave	45 days
Floating Holiday	<u>10 days</u>
	166 days
New Work Days Available	1,129

A P P E N D I X

KOLL YEAR STATISTICS REAL ESTATE BY CLASS

CLASS	DESCRIPTION	PARCEL COUNT	UNITS	LAND CV	IMPS CV	REAL ESTATE FULL CASH VALUE
A	APARTMENTS	12,890	131,519	1,350,273,347	2,914,021,122	4,264,294,469
AC	APARTMENTS & COMMERCIAL STORES	76	826	21,138,228	65,684,742	86,822,970
B	BANKS	135	136	12,114,0,672	100,498,617	221,639,289
BZ	BANK CONDOMINIUM					
C	COMMERCIAL STORES					
CD	CO-OP UNITS	2,959	8,288	657,334,126	822,185,130	1,479,519,256
CZ	COMMERCIAL STORE CONDOMINIUM	225	2,008	49,498,308	175,193,410	224,691,718
CI	SHOPPING CENTER	104	55	17,162,640	46,726,190	63,888,830
D	DWELLINGS	94,863	21	8,433,698	20,751,164	29,184,862
DA	DWELLINGS - APARTMENTS	97	98,959	3,143,326,299	4,416,137,130	7,559,443,429
DD	2 DWELLINGS - ONE PARCEL	18	201	6,180,360	10,237,402	16,417,762
DE	1 FLAT & DWELLING - ONE PARCEL	35	35	1,346,091	2,045,145	3,391,236
DF	SCHOOLS	10	33	657,065	1,496,757	2,153,822
E	FLATS & DUPLEX	219	105	44,323,511	144,923,700	191,247,211
FA	1 FLAT & 1 APT BLDG - ONE PARCEL	21,999	49,987	1,067,131,537	1,624,117,785	2,691,249,422
FB	FLAT & STORE	12	37	1,414,250	2,481,509	3,895,759
FC	GARAGES (COMMERCIAL)	2,730	9,513	170,799,344	241,759,882	412,559,226
G	GOLF COURSE	327	160	109,789,864	65,685,139	175,475,003
GC	GARAGE CONDOMINIUM	6		2,868,641	843,179	3,711,820
GZ	HOTELS WITH COMMERCIAL	5	24	1,460,535	3,102,719	4,563,254
H1	HOTELS - 1ST CLASS	36	8,067	185,385,505	690,005,618	875,391,553
H2	HOTELS - OTHER	634	9,115	151,109,675	242,858,776	393,968,451
I	INDUSTRIAL	2,725	3,899	448,534,081	581,851,286	1,030,385,367
IM	INDUSTRIAL WAREHOUSE	77	66	11,279,573	28,637,139	39,916,712
M	HOTELS	90	3,651	46,349,021	66,695,960	113,044,981
N1	HOSPITALS	35	303	29,140,038	235,630,639	324,770,677
N2	CONVALESCENT HOMES, NURSING HOMES	69	374	15,857,006	68,437,904	84,294,910
DZ	OFFICE BUILDINGS	1,180	14,403	1,706,910,426	5,504,436,165	7,211,346,591
P	OFFICE - CONDOMINIUM	31	23	12,081,719	23,054,707	35,136,426
PL	PUBLIC BUILDINGS (GOVERNMENT)	510	394	2,401,353	560,047	2,961,400
PZ	PARKING LOT	34		10,594,829	264,473	10,859,302
S	PARKING STALL CONDOMINIUM					
T	GAS STATIONS	262	117	39,058,588	10,168,038	49,226,626
U	THEATERS	53	132	19,335,776	15,817,725	35,153,501
V	CLUBS, LODGES, FRATERNAL ORGANIZATIONS	123	116	34,177,823	44,165,030	78,342,853
VR	VACANT	7,069	148	298,249,754	31,174,694	329,424,448
M	VACANT LOT - RESTRICTIONS	545	326	61,889,355	172,019,757	233,909,112
X	CHURCHES, CONVENTS, RECTORIES	986	234	148,177,327	37,414,417	185,591,744
XV	PIECELANDS (OTHER THAN LISTED)	52	12	349,799	821,773	1,171,572
Y	SINGLE STRUCTURE OVER MULT LOTS (D & F)	46				
Z	PORT CONSTRUCTION PROPERTY	52				
	CONDOMINIUM	10,346	21,376	609,343,611	1,204,311,549	1,873,655,160
	INCOMPLETE STATISTICS	46	35	33,438,517	84,395,306	117,833,823
TOTAL		162,153	364,748	10,097,880,792	19,702,653,725	30,400,534,517

CERTIFICATE OF ASSESSED VALUATION

August 19, 1986

I, John C. Farrell, Controller of the City and County of San Francisco, State of California, do hereby certify that the Assessment Rolls of the City and County of San Francisco for the Fiscal Year 1986-87 show that the total assessed valuation of the property for each jurisdiction within the boundaries of this City and County is as follows:

	SECURED ROLLS				TOTAL ASSESSED VALUES
	ASSESSOR'S ROLL*	BOARD ROLL**	TOTAL SECURED	UNSECURED ROLL	
Land	\$10,924,223,944	\$ 338,886,340	\$11,263,110,284	\$ 257,240,724	\$11,520,351,008
Improvements	20,066,514,344	1,887,087,124	21,953,602,124	2,020,525,199	23,974,128,323
Personal Property	344,601,123	276,566,130	621,167,253	1,445,925,864	2,067,093,097
Penel Assessments	-0-	-0-	-0-	5,954,900	5,954,900
Total	\$31,335,339,411	\$2,502,540,250	\$33,837,879,661	\$3,729,647,667	\$37,567,527,328
Less: Non-reimbursable Exemptions	(1,101,467,801)	-0-	(1,101,467,801)	(26,956,170)	(1,128,423,971)
Redevelopment Agency	(327,309,193)	(141,384,883)	(468,694,076)	(76,427,543)	(545,121,619)
Tax Increment Areas 1002/1006 - Net					
Basis of Levy	\$29,906,562,417	\$2,361,155,367	\$32,267,717,784	\$3,626,263,954	\$35,893,981,738
Less: Homeowner Exemption	(678,294,726)	-0-	(678,294,726)	-0-	(678,294,726)
Net Total	\$29,228,267,691	\$2,361,155,367	\$31,589,423,058	\$3,626,263,954	\$35,215,687,012

Assessed Valuations subject to equalization by

*County Assessment Appeals Board

**State Board of Equalization

John C. Farrell
John C. Farrell
Controller

TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS

LINE NO.	TYPE	SECURED		UNSECURED		TOTAL	
		NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY
	WELFARE AND RELIGIOUS PROPERTIES (Const., Art. XIII, Sec. 4b)						
1	Private and Parochial schools of less than collegiate grade.	15	4,087,604	1	15,429	16	4,103,033
2	Hospitals	74	324,628,348	1	109,162	75	324,737,510
3	Other religious and charitable properties	663	484,848,113	133	25,211,900	796	510,060,013
4	Religious properties (R & TC, Sec. 20 ⁷)	406	125,148,761	1	63,498	407	125,212,259
	ALL OTHER PROPERTIES (Const., Art. XIII)						
5	Homes of totally disabled and blind veterans (Sec. 4a) Not over \$40,000	40	1,228,292	-0-	-0-	40	1,228,292
	Over \$40,000	59	3,823,265	-0-	-0-	59	3,823,265
6	Other veterans' properties (Sec. 3, o, p, q, r)	3	10,033	4	7,280	7	17,313
-	Total veterans' properties (line 5 plus line 6)	102	5,061,590	4	7,280	106	5,068,870
8	Churches (Sec. 3f & 4d)	219	38,391,068	-0-	-0-	219	38,391,068
9	Privately owned colleges (Sec. 3e)	54	113,739,899	4	1,055,255	58	114,795,154
10	Low valued property (Sec. 7) (See instructions)	-0-	-0-	-0-	-0-	-0-	-0-
11	Totals lines 1-6 & 8-10	1,533	1,095,905,383	144	26,462,524	1,677	1,122,367,907
	REIMBURSABLE EXEMPTIONS						
12	Homeowners' (Sec. 218, R & TC)	96,975	678,294,726	-0-	-0-	96,975	678,294,726
13	Business inventories (Sec. 219)	-0-	-0-	-0-	-0-	-0-	-0-
	Excluded above						
14	Cemetery	1	105,225	-0-	-0-	1	105,225
15	Other (Specify)	10	5,457,193	7	493,646	17	5,950,839

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